

**ADOPTED BUDGET**

**2021-22**

**COUNTY OF LAKE  
SPECIAL DISTRICTS  
LOCAL BOARDS**



**APPROVED BY LOCAL BOARDS**

Compiled By  
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Under the Direction of  
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Auditor-Controller/County Clerk

COUNTY OF LAKE  
ADOPTED BUDGET-SPECIAL DISTRICTS  
GOVERNED BY LOCAL BOARDS

FISCAL YEAR 2021-22

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**SECTION A**  
**SUMMARIES AND ANALYSIS**  
**RESERVE DETAIL**

State Controller Schedules		County of Lake				Schedule 12	
County Budget Act January 2010		Special Districts Summary Fiscal Year 2021-22					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2021	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Cemetery Districts</b>							
Hartley	\$ 23,296	\$ -	\$ 193,247	\$ 216,543	\$ 193,247	\$ 23,296	\$ 216,543
Kelseyville	\$ 36,873	\$ -	\$ 163,598	\$ 200,471	\$ 163,918	\$ 36,553	\$ 200,471
Lower Lake	\$ 216,817	\$ -	\$ 133,770	\$ 350,587	\$ 300,587	\$ 50,000	\$ 350,587
Middletown	\$ 162,993	\$ -	\$ 162,236	\$ 325,229	\$ 298,483	\$ 26,746	\$ 325,229
Upper Lake	\$ 35,260	\$ -	\$ 87,829	\$ 123,089	\$ 109,709	\$ 13,380	\$ 123,089
Glenbrook	\$ 11,395	\$ -	\$ 17,860	\$ 29,255	\$ 26,755	\$ 2,500	\$ 29,255
<b>Total Cemetery Districts</b>	<b>\$ 486,634</b>	<b>\$ -</b>	<b>\$ 758,540</b>	<b>\$ 1,245,174</b>	<b>\$ 1,092,699</b>	<b>\$ 152,475</b>	<b>\$ 1,245,174</b>
<b>Waterworks Districts</b>							
Co. Waterworks Dist No. 1 Lower Lake	\$ 353,952	\$ -	\$ 1,219,680	\$ 1,573,632	\$ 1,213,680	\$ 359,952	\$ 1,573,632
Callayomi County Water	\$ (52,982)	\$ 106,024	\$ 2,841,958	\$ 2,895,000	\$ 2,895,000	\$ -	\$ 2,895,000
Upper Lake County Water	\$ 45,782	\$ 24,271	\$ 222,535	\$ 292,588	\$ 292,588	\$ -	\$ 292,588
<b>Total Waterworks Districts</b>	<b>\$ 346,752</b>	<b>\$ 130,295</b>	<b>\$ 4,284,173</b>	<b>\$ 4,761,220</b>	<b>\$ 4,401,268</b>	<b>\$ 359,952</b>	<b>\$ 4,761,220</b>
<b>Pest Control</b>							
Lake County Vector Control	\$ 535,171	\$ -	\$ 2,038,277	\$ 2,573,448	\$ 1,852,900	\$ 720,548	\$ 2,573,448
<b>Total Pest Control</b>	<b>\$ 535,171</b>	<b>\$ -</b>	<b>\$ 2,038,277</b>	<b>\$ 2,573,448</b>	<b>\$ 1,852,900</b>	<b>\$ 720,548</b>	<b>\$ 2,573,448</b>
<b>Conservation</b>							
Lake County Resource	\$ 3,611	\$ 2,999	\$ 232,267	\$ 238,877	\$ 238,877	\$ -	\$ 238,877
Scotts Valley Water	\$ 110	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ 110
<b>Total Conservation</b>	<b>\$ 3,721</b>	<b>\$ 2,999</b>	<b>\$ 232,267</b>	<b>\$ 238,987</b>	<b>\$ 238,877</b>	<b>\$ 110</b>	<b>\$ 238,987</b>
<b>Fire Protection</b>							
Lake County Fire Protection District	\$ 1,627,354	\$ 242,000	\$ 4,381,301	\$ 6,250,655	\$ 5,805,487	\$ 445,168	\$ 6,250,655
Kelseyville Fire Protection District	\$ 1,052,620	\$ -	\$ 3,050,800	\$ 4,103,420	\$ 4,103,420	\$ -	\$ 4,103,420
Lakeport Fire Protection District	\$ 217,952	\$ -	\$ 2,860,453	\$ 3,078,405	\$ 3,078,405	\$ -	\$ 3,078,405
Northshore Fire Protection District	\$ 2,236,267	\$ -	\$ 4,474,923	\$ 6,711,190	\$ 5,157,250	\$ 1,553,940	\$ 6,711,190
South Lake County Fire Protection District	\$ 1,500,753	\$ -	\$ 3,963,476	\$ 5,464,229	\$ 4,787,457	\$ 676,772	\$ 5,464,229
Lake Pillsbury Fire Protection District	\$ 5,402	\$ -	\$ 18,150	\$ 23,552	\$ 23,451	\$ 101	\$ 23,552
<b>Total Fire Protection</b>	<b>\$ 6,640,348</b>	<b>\$ 242,000</b>	<b>\$ 18,749,103</b>	<b>\$ 25,631,451</b>	<b>\$ 22,955,470</b>	<b>\$ 2,675,981</b>	<b>\$ 25,631,451</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 8,012,626</b>	<b>\$ 375,294</b>	<b>\$ 26,062,360</b>	<b>\$ 34,450,280</b>	<b>\$ 30,541,214</b>	<b>\$ 3,909,066</b>	<b>\$ 34,450,280</b>

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2021-22			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2021	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2021	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
<b>Cemetery Districts</b>						
Hartley	\$ 292,220	\$ -	\$ 268,924	\$ -	\$ 23,296	
Kelseyville	\$ 220,645	\$ -	\$ 153,070	\$ 30,702	\$ 36,873	
Lower Lake	\$ 241,914	\$ -	\$ 25,097	\$ -	\$ 216,817	
Middletown	\$ 479,198	\$ -	\$ 316,205	\$ -	\$ 162,993	
Upper Lake	\$ 107,004	\$ -	\$ 24,037	\$ 47,707	\$ 35,260	
Glenbrook	\$ 65,607	\$ -	\$ 23,419	\$ 30,793	\$ 11,395	
<b>Total Cemetery Districts</b>	<b>\$ 1,406,588</b>	<b>\$ -</b>	<b>\$ 810,752</b>	<b>\$ 109,202</b>	<b>\$ 486,634</b>	
<b>Waterworks Districts</b>						
Co. Waterworks Dist No. 1 Lower Lake	\$ 811,508	\$ -	\$ 156,532	\$ 301,024	\$ 353,952	
Callayomi County Water	\$ 76,043	\$ -	\$ 129,025	\$ -	\$ (52,982)	
Upper Lake County Water	\$ 329,903	\$ -	\$ 221,489	\$ 62,632	\$ 45,782	
<b>Total Waterworks Districts</b>	<b>\$ 1,217,454</b>	<b>\$ -</b>	<b>\$ 507,046</b>	<b>\$ 363,656</b>	<b>\$ 346,752</b>	
<b>Pest Control</b>						
Lake County Vector Control	\$ 3,891,228	\$ -	\$ 3,119,000	\$ 237,057	\$ 535,171	
<b>Total Pest Control</b>	<b>\$ 3,891,228</b>	<b>\$ -</b>	<b>\$ 3,119,000</b>	<b>\$ 237,057</b>	<b>\$ 535,171</b>	
<b>Conservation</b>						
Lake County Resource	\$ 138,511	\$ -	\$ 134,900	\$ -	\$ 3,611	
Scotts Valley Water	\$ 23,880	\$ -	\$ 11,517	\$ 12,253	\$ 110	
<b>Total Conservation</b>	<b>\$ 162,391</b>	<b>\$ -</b>	<b>\$ 146,417</b>	<b>\$ 12,253</b>	<b>\$ 3,721</b>	
<b>Fire Protection</b>						
Lake County Fire Protection District	\$ 5,635,801	\$ -	\$ 4,126	\$ 4,004,321	\$ 1,627,354	
Kelseyville Fire Protection District	\$ 2,794,786	\$ -	\$ 27,828	\$ 1,714,338	\$ 1,052,620	
Lakeport Fire Protection District	\$ 2,493,022	\$ -	\$ 20,150	\$ 976,465	\$ 1,496,407	
Northshore Fire Protection District	\$ 3,695,043	\$ -	\$ 10,000	\$ 1,448,776	\$ 2,236,267	
South Lake County Fire Protection District	\$ 5,933,081	\$ -	\$ 90,554	\$ 4,341,774	\$ 1,500,753	
Lake Pillsbury Fire Protection District	\$ 19,762	\$ -	\$ 14,360	\$ -	\$ 5,402	
<b>Total Fire Protection</b>	<b>\$ 20,571,495</b>	<b>\$ -</b>	<b>\$ 167,018</b>	<b>\$ 12,485,674</b>	<b>\$ 7,918,803</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 27,249,156</b>	<b>\$ -</b>	<b>\$ 4,750,233</b>	<b>\$ 13,207,842</b>	<b>\$ 9,291,081</b>	

<b>State Controller Schedules</b>	<b>County of Lake</b>	<b>Schedule 14</b>
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2021-22	

District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board	
1	2	3	4	5	6	7

**Cemetery Districts**

<b>Hartley</b>						
General	\$ 268,924	-	-	-	\$ 23,296	\$ 292,220
Endowment (Fund 377)	\$ 210,233	-	-	-	-	\$ 210,233
Endowment Int (Fund 378)	\$ 151,885	-	-	-	-	\$ 151,885
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
<b>Kelseyville</b>						
General	\$ 153,070	-	-	-	\$ 36,553	\$ 189,623
Capacity Expansion	\$ 30,702	-	-	-	-	\$ 30,702
Endowment Deposits (Fund 380)	\$ 157,420	-	-	-	-	\$ 157,420
Endowment Int (Fund 381)	\$ 97,755	-	-	-	-	\$ 97,755
Endowment Hdstone (Fund 382)	\$ 18,429	-	-	-	-	\$ 18,429
Endowment Prepay (Fund 383)	\$ 29,935	-	-	-	-	\$ 29,935
<b>Lower Lake</b>						
General	\$ 25,097	-	-	-	\$ 50,000	\$ 75,097
Endowment Deposits (Fund 384)	\$ 501,240	-	-	-	-	\$ 501,240
Endowment Int (Fund 385)	\$ 33,524	-	-	-	-	\$ 33,524
Veteran's Memorial (Fund 386)	\$ 4,603	-	-	-	-	\$ 4,603
Endowment Prepay (Fund 387)	\$ 73,519	-	-	-	-	\$ 73,519
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
<b>Middletown</b>						
General	\$ 316,205	-	-	-	\$ 26,746	\$ 342,951
Endowment Deposits (Fund 388)	\$ 61,350	-	-	-	-	\$ 61,350
Endowment Int (Fund 389)	\$ 42,387	-	-	-	-	\$ 42,387
<b>Upper Lake</b>						
General	\$ 24,037	-	-	-	-	\$ 24,037
Designated-Equipment	\$ 9,763	-	-	-	-	\$ 9,763
Designated-Building	\$ 37,944	-	-	-	\$ 13,380	\$ 51,324
Endowment Deposits (Fund 391)	\$ 142,685	-	-	-	-	\$ 142,685
Endowment Int (Fund 392)	\$ 36,903	-	-	-	-	\$ 36,903
Endowment Hdstone (Fund 393)	\$ 11,917	-	-	-	-	\$ 11,917
<b>Glenbrook</b>						
General	\$ 23,419	-	-	-	-	\$ 23,419
Designated-Capacity Expansion	\$ 24,793	-	-	-	\$ 2,500	\$ 27,293
Designated-Capacity Expansion	\$ 6,000	-	-	-	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 14,500	-	-	-	-	\$ 14,500
Endowment Deposits (Fund 394)	\$ 31,330	-	-	-	-	\$ 31,330
Endowment Int (Fund 395)	\$ 10,041	-	-	-	-	\$ 10,041
Endowment Hdstone (Fund 396)	\$ 2,675	-	-	-	-	\$ 2,675
<b>Total Cemetery Districts</b>	<b>\$ 2,592,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,475</b>	<b>\$ 2,744,761</b>

**Waterworks Districts**

<b>Co. Waterworks Dist No. 1 Lower Lake</b>						
General	\$ 156,532	-	-	-	\$ 200,000	\$ 356,532
Designated-Equipment	\$ 106,042	-	-	-	\$ 20,000	\$ 126,042
Designated-Building	\$ 6,032	-	-	-	\$ 23,952	\$ 29,984
Designated-Capacity Expansion	\$ 58,950	-	-	-	\$ 116,000	\$ 174,950
Designated-Water System Repl	\$ 130,000	-	-	-	-	\$ 130,000
FHA (Fund 370)	\$ 59,926	-	-	-	-	\$ 59,926
<b>Callayomi County Water</b>						
General	\$ 129,025	-	\$ 106,024	-	-	\$ 23,001
Designated	-	-	-	-	-	-
Designated-Building	-	-	-	-	-	-
Debt Service Fund (369)	\$ 10,594	-	-	-	-	\$ 10,594
Water Capacity Exp (371)	\$ 114,860	-	-	-	-	\$ 114,860
Deposits (Fund 373)	\$ 5,750	-	-	-	-	\$ 5,750
<b>Upper Lake Water</b>						
General	\$ 221,489	-	\$ 24,271	-	-	\$ 197,218
Designated-Capacity Expansion	\$ 62,632	-	-	-	-	\$ 62,632
Debt (Fund 374)	\$ 29,587	-	-	-	-	\$ 29,587
<b>Total Waterworks Districts</b>	<b>\$ 1,091,419</b>	<b>\$ -</b>	<b>\$ 130,295</b>	<b>\$ -</b>	<b>\$ 359,952</b>	<b>\$ 1,321,076</b>

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2021-22					
District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year	
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board		
1	2	3	4	5	6	7	
<b>Pest Control</b>							
<b>Lake County Vector Control</b>							
General	\$ 3,119,000	-	-	- \$	500,000	\$ 3,619,000	
Building	\$ 237,057	-	-	- \$	220,548	\$ 457,605	
<b>Total Pest Control</b>	<b>\$ 3,356,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,548</b>	<b>\$ 4,076,605</b>	
<b>Conservation</b>							
<b>Lake County Resource</b>							
General	\$ 134,900	-	\$ 2,999	-	-	\$ 131,901	
<b>Scotts Valley Water</b>							
General	\$ 11,517	-	-	- \$	110	\$ 11,627	
Designated-Project	\$ 12,253	-	-	-	-	\$ 12,253	
<b>Total Conservation</b>	<b>\$ 158,670</b>	<b>\$ -</b>	<b>\$ 2,999</b>	<b>\$ -</b>	<b>\$ 110</b>	<b>\$ 155,781</b>	
<b>Fire Protection</b>							
<b>Lake County Fire</b>							
General	\$ 3,926	-	-	-	-	\$ 3,926	
Designated-Equipment	\$ 560,353	-	-	-	\$ 222,584	\$ 782,937	
Designated-Building	\$ 542,147	-	-	-	\$ 222,584	\$ 764,731	
Designated-Medical Svcs & Equip	\$ 2,901,821	-	\$ 242,000	-	-	\$ 2,659,821	
Fire Mitigation (Fund 372)	\$ 193,109	-	-	-	-	\$ 193,109	
<b>Kelseyville Fire</b>							
Designated-Imprest Cash	\$ 100	-	-	-	-	\$ 100	
General	\$ 27,728	-	-	-	-	\$ 27,728	
Designated-Equipment	\$ 486,132	-	-	-	-	\$ 486,132	
Designated-Building	\$ 205,643	-	-	-	-	\$ 205,643	
Designated-Medical Insurance	\$ 460,389	-	-	-	-	\$ 460,389	
Designated-Medical Svcs & Equip	\$ 562,174	-	-	-	-	\$ 562,174	
Fire Mitigation (362)	\$ 210,256	-	-	-	-	\$ 210,256	
<b>Lakeport Fire</b>							
Designated-Imprest Cash	\$ 150	-	-	-	-	\$ 150	
General	\$ 20,000	-	-	-	-	\$ 20,000	
Unreserved-Designated (GASB 45)	\$ 200,000	-	-	-	-	\$ 200,000	
Designated-Equipment	\$ 491,800	-	-	-	-	\$ 491,800	
Designated-Building	\$ 206,118	-	-	-	-	\$ 206,118	
Designated-Medical Svcs & Equip	\$ 78,547	-	-	-	-	\$ 78,547	
Fire Mitigation (Fund 363)	\$ 419,419	-	-	-	-	\$ 419,419	
<b>Northshore Fire</b>							
General	\$ 10,000	-	-	-	-	\$ 10,000	
Designated	\$ 55,228	-	-	-	\$ 517,980	\$ 573,208	
Designated-Equipment	\$ 240,586	-	-	-	\$ 517,980	\$ 758,566	
Designated-Building	\$ 297,554	-	-	-	-	\$ 297,554	
Designated-Medical Insurance	\$ 50,400	-	-	-	-	\$ 50,400	
Designated-Medical Svcs & Equip	\$ 805,008	-	-	-	\$ 517,980	\$ 1,322,988	
Fire Mitigation (Fund 361)	\$ 199,032	-	-	-	-	\$ 199,032	
<b>South Lake County Fire</b>							
General	\$ 90,554	-	-	-	-	\$ 90,554	
Designated	\$ 2,685,445	-	-	-	-	\$ 2,685,445	
Designated-Equipment	\$ 668,658	-	-	-	\$ 396,356	\$ 1,065,014	
Designated-Medical	\$ 224,888	-	-	-	-	\$ 224,888	
Designated-Medical Svcs & Equip	\$ 762,783	-	-	-	\$ 280,416	\$ 1,043,199	
Fire Mitigation (Fund 366)	\$ 75,667	-	-	-	-	\$ 75,667	
<b>Lake Pillsbury Fire</b>							
General	\$ 14,360	-	-	-	\$ 101	\$ 14,461	
<b>Total Fire Protection</b>	<b>\$ 13,749,975</b>	<b>\$ -</b>	<b>\$ 242,000</b>	<b>\$ -</b>	<b>\$ 2,675,981</b>	<b>\$ 16,183,956</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 20,948,407</b>	<b>\$ -</b>	<b>\$ 375,294</b>	<b>\$ -</b>	<b>\$ 3,909,066</b>	<b>\$ 24,482,179</b>	

**SECTION B**  
**BUDGETS FINANCING**



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 301 Function		Budget Unit 9101 - Hartley Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	119,119	128,134	122,793	122,793
10-20	Current Unsecured	2,328	2,840	3,221	3,221
10-25	Supp 813-Current	4,960	1,873	500	500
10-35	Supp 813-Prior	360	515	400	400
10-40	Prior Unsecured	95	546	300	300

**USE OF MONEY & PROPERTY**

42-01	Interest	5,355	1,451	3,000	3,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	1,257	1,233	1,240	1,240
54-70	Disaster Rev Loss Backfil	353	1,278	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	25,240	44,795	40,000	49,000
69-22	Cemetery Taxable	4,000	6,000	5,000	6,000

**MISCELLANEOUS**

79-92	Insurance Rebate	142	26	150	150
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**OTHER FINANCING SOURCES**

81-22	In	0	0	6,643	6,643
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**MISC LOANS**

99-98	Cemetery	(145)	145	0	0
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<b>Revenue - Total</b>		<b>163,063</b>	<b>188,836</b>	<b>183,247</b>	<b>193,247</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	58,861	61,944	63,796	63,796
01-12	Extra Help	13,149	20,586	23,400	23,400
01-13	OT, Holiday, Stby	198	396	1,500	1,500
02-21	FICA	5,526	6,352	6,785	6,785
02-22	PERS	4,626	7,264	7,656	7,656
03-30	Health/Life	18,128	20,208	21,336	21,336
03-31	Unemployment	595	541	357	357
04-00	Worker's Compensation	3,649	3,609	4,093	4,093

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	0	500	500
12-00	Communications	2,865	2,840	3,425	3,425
15-12	Public Liability	3,646	4,164	5,379	5,379
17-00	Maintenance-Equipment	906	1,689	2,500	2,500
18-00	Maint-Bldgs & Imprvmts	11,921	9,172	11,800	11,800
22-70	Supplies	825	715	1,200	1,200
22-71	Postage	220	224	220	220
23-80	Professional & Specialize	943	4,165	700	700
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	5,415	5,875	3,000	3,000
29-50	Transportation & Travel	1,511	2,175	3,500	3,500
30-00	Utilities	7,348	11,649	12,000	12,000

**CAPITALIZED ASSETS**

61-60	Current	0	48,092	10,000	20,000
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 301 Function		Budget Unit 9101 - Hartley Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5
62-71 Office	0	4,552	0	0
62-74 Other	2,488	0	0	0
<b>Expenditures/Appropriations - Total</b>	<b>142,820</b>	<b>216,209</b>	<b>183,247</b>	<b>193,247</b>
<b>Net Cost:</b>	<b>(20,244)</b>	<b>27,374</b>	<b>0</b>	<b>0</b>

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10 Current Secured	110,344	113,611	115,137	115,137
10-20 Current Unsecured	2,018	2,420	3,221	3,221
10-25 Supp 813-Current	4,314	1,617	0	0
10-35 Supp 813-Prior	312	447	0	0
10-40 Prior Unsecured	83	473	0	0

**USE OF MONEY & PROPERTY**

42-01 Interest	2,591	827	1,000	1,000
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**INTERGOVERNMENT REVENUES**

54-60 HOPTR	1,090	1,050	1,240	1,240
54-70 Disaster Rev Loss Backfil	307	255	0	0

**CHARGES FOR SERVICES**

69-21 Cemetery Non Tax	38,085	37,420	35,000	35,000
69-22 Cemetery Taxable	8,550	7,410	7,500	7,500

**MISCELLANEOUS**

79-90 Miscellaneous	171	0	500	500
79-91 Cancelled Checks	136	0	0	0

**OTHER FINANCING SOURCES**

81-23 Out	(900)	0	0	0
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**MISC LOANS**

99-98 Cemetery	(169)	0	0	0
<b>Revenue - Total</b>	<b>166,933</b>	<b>165,530</b>	<b>163,598</b>	<b>163,598</b>

**SALARIES AND BENEFITS**

01-11 Permanent	73,278	61,466	91,360	92,460
02-21 FICA	5,193	4,754	13,978	13,978
03-30 Health/Life	3,620	4,081	5,000	5,000
03-31 Unemployment	294	261	830	830
03-39 State Disability	673	676	1,100	0
04-00 Worker's Compensation	3,696	3,485	6,000	6,000

**SERVICES AND SUPPLIES**

11-00 Clothing & Personal Suppl	55	75	200	200
12-00 Communications	1,395	1,533	2,000	2,000
14-00 Household Expense	608	645	700	700
15-10 Other	650	796	1,000	1,000
15-12 Public Liability	3,254	2,796	4,000	4,000
17-00 Maintenance-Equipment	2,523	3,101	7,000	7,000
18-00 Maint-Bldgs & Imprvmts	967	1,566	5,000	5,000
20-00 Memberships	251	126	300	300
22-70 Supplies	1,435	446	1,000	1,000
22-71 Postage	110	0	200	200
23-80 Professional & Specialize	15,000	17,275	6,000	6,000
24-00 Publications & Legal Ntcs	0	0	75	75
27-00 Small Tools & Instruments	0	326	500	500
28-30 Supplies & Services	8,756	13,117	12,000	12,000
29-50 Transportation & Travel	59	109	1,500	1,500
30-00 Utilities	2,026	2,545	4,000	4,000
48-00 Taxes & Assessments	55	55	175	175

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5
<b>Expenditures/Appropriations - Total</b>	<b>123,900</b>	<b>119,234</b>	<b>163,918</b>	<b>163,918</b>
<b>Net Cost:</b>	<b>(43,033)</b>	<b>(46,296)</b>	<b>320</b>	<b>320</b>

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
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Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	63,056	120,076	64,914	64,914
10-20	Current Unsecured	1,234	1,500	1,701	1,701
10-25	Supp 813-Current	2,677	1,010	0	0
10-35	Supp 813-Prior	197	282	0	0
10-40	Prior Unsecured	50	289	0	0

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	1	2	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	3,470	992	1,000	1,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	666	651	655	655
54-70	Disaster Rev Loss Backfil	3,315	4,008	4,000	4,000

**CHARGES FOR SERVICES**

69-20	Other	5,525	5,925	7,000	7,000
69-21	Cemetery Non Tax	34,575	38,850	40,000	40,000
69-22	Cemetery Taxable	6,851	7,378	10,000	10,000
69-91	Cemetery Head Stone Ret	1,725	1,475	2,000	2,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	0	2,112	0	0
79-90	Miscellaneous	6,500	50	2,000	2,000
79-91	Cancelled Checks	35	(210)	0	0
79-99	Donations	0	0	500	500

**MISC LOANS**

99-98	Cemetery	16	129	0	0
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<b>Revenue - Total</b>		<b>129,892</b>	<b>184,519</b>	<b>133,770</b>	<b>133,770</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	34,670	38,240	51,504	51,504
01-12	Extra Help	3,095	7,408	12,113	12,113
01-13	OT, Holiday, Stby	1,224	1,129	2,500	2,500
02-21	FICA	3,122	3,266	4,000	4,000
02-22	PERS	12,913	8,610	14,000	14,000
03-30	Health/Life	10,216	11,266	12,000	12,000
04-00	Worker's Compensation	2,224	2,306	3,000	3,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	0	500	500
12-00	Communications	2,249	3,937	5,000	5,000
14-00	Household Expense	0	29	500	500
15-10	Other	2,812	2,522	5,000	5,000
17-00	Maintenance-Equipment	2,338	2,145	5,000	5,000
18-00	Maint-Bldgs & Imprvmts	1,825	572	55,000	55,000
20-00	Memberships	126	126	500	500
22-70	Supplies	743	79	2,000	2,000
22-71	Postage	190	202	400	400
22-72	Books & Periodicals	0	350	600	600
23-80	Professional & Specialize	7,422	14,567	17,470	17,470
24-00	Publications & Legal Ntcs	0	0	500	500

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
25-00 Rents & Leases-Equipment	0	0	2,000	2,000	
27-00 Small Tools & Instruments	489	433	1,500	1,500	
28-30 Supplies & Services	0	5,595	10,000	10,000	
29-50 Transportation & Travel	69	20	500	500	
30-00 Utilities	1,555	2,301	4,000	4,000	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	0	955	3,000	3,000	
62-71 Office	0	190	2,000	2,000	
62-73 Shop	0	0	6,000	6,000	
62-74 Other	0	14,175	80,000	80,000	
<b>Expenditures/Appropriations - Total</b>	<b>87,281</b>	<b>120,422</b>	<b>300,587</b>	<b>300,587</b>	
<b>Net Cost:</b>	<b>(42,612)</b>	<b>(64,097)</b>	<b>166,817</b>	<b>166,817</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 304 Function		Budget Unit 9104 - Middletown Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	123,673	134,970	136,738	136,738
10-20	Current Unsecured	2,195	2,800	3,175	3,175
10-25	Supp 813-Current	4,424	1,765	500	500
10-35	Supp 813-Prior	324	461	600	600
10-40	Prior Unsecured	84	515	0	0

**USE OF MONEY & PROPERTY**

42-01	Interest	7,675	2,034	3,000	3,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	1,186	1,215	1,223	1,223
54-70	Disaster Rev Loss Backfil	930	8,878	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	11,800	13,039	13,000	13,000
69-22	Cemetery Taxable	1,521	2,186	4,000	4,000

**MISCELLANEOUS**

79-90	Miscellaneous	0	90	0	0
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**MISC LOANS**

99-98	Cemetery	131	163	0	0
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<b>Revenue - Total</b>		<b>153,942</b>	<b>168,116</b>	<b>162,236</b>	<b>162,236</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	16,695	38,953	65,000	65,000
03-31	Unemployment	335	180	0	0

**SERVICES AND SUPPLIES**

12-00	Communications	3,089	3,227	5,000	5,000
14-00	Household Expense	2,339	2,671	5,000	5,000
15-12	Public Liability	6,417	6,455	8,000	8,000
17-00	Maintenance-Equipment	2,804	5,029	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	10,274	8,121	14,000	14,000
19-40	Medical, Dental & Lab Exp	0	0	50	50
20-00	Memberships	32	32	200	200
22-70	Supplies	1,310	879	10,000	10,000
22-71	Postage	276	335	900	900
23-80	Professional & Specialize	59,143	46,799	60,000	60,000
24-00	Publications & Legal Ntcs	0	0	200	200
27-00	Small Tools & Instruments	0	100	200	200
28-30	Supplies & Services	0	488	1,000	1,000
29-50	Transportation & Travel	0	750	8,000	8,000
30-00	Utilities	900	1,400	2,500	2,500
38-00	Inventory Items	0	0	4,500	4,500

**CAPITALIZED ASSETS**

61-60	Current	34,625	1,320	60,000	60,000
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**OTHER FINANCING USES**

90-91	Contingencies	0	0	38,933	38,933
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<b>Expenditures/Appropriations - Total</b>		<b>138,239</b>	<b>116,740</b>	<b>298,483</b>	<b>298,483</b>
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<b>Net Cost:</b>		<b>(15,704)</b>	<b>(51,376)</b>	<b>136,247</b>	<b>136,247</b>
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
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Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	54,959	63,870	52,000	52,000
10-20	Current Unsecured	1,096	1,324	1,501	1,501
10-25	Supp 813-Current	2,544	975	0	0
10-35	Supp 813-Prior	184	276	0	0
10-40	Prior Unsecured	45	257	0	0
10-70	Timber Yield	253	45	100	100

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	4	9	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	1,582	413	650	650
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	592	575	578	578
54-70	Disaster Rev Loss Backfil	166	984	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	16,985	30,320	26,000	26,000
69-22	Cemetery Taxable	3,500	3,500	4,000	4,000

**MISCELLANEOUS**

79-90	Miscellaneous	300	1,760	0	0
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**OTHER FINANCING SOURCES**

81-22	In	0	0	3,000	3,000
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**MISC LOANS**

99-98	Cemetery	36	0	0	0
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<b>Revenue - Total</b>		<b>82,245</b>	<b>104,308</b>	<b>87,829</b>	<b>87,829</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	46,285	47,861	49,574	49,574
01-12	Extra Help	4,372	8,456	9,450	9,450
01-13	OT, Holiday, Stby	118	304	600	600
02-21	FICA	3,883	4,335	4,562	4,562
02-28	Deferred Compensation	1,200	1,200	1,200	1,200
03-31	Unemployment	611	648	714	714
04-00	Worker's Compensation	5,795	6,328	5,500	5,500

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	115	24	500	500
12-00	Communications	1,667	1,562	1,745	1,745
14-00	Household Expense	252	267	380	380
15-12	Public Liability	2,777	3,261	4,000	4,000
17-00	Maintenance-Equipment	303	422	1,200	1,200
18-00	Maint-Bldgs & Imprvmnts	297	3,150	2,000	5,000
20-00	Memberships	138	163	200	200
22-70	Supplies	633	645	1,800	1,800
22-71	Postage	55	114	200	200
23-80	Professional & Specialize	548	4,365	800	800
24-00	Publications & Legal Ntcs	218	27	125	125
26-00	Rents & Leases-Bldg & Imp	2,656	2,949	3,000	3,000



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
27-00 Small Tools & Instruments	51	100	500	500	
28-30 Supplies & Services	0	2,938	6,000	6,000	
29-50 Transportation & Travel	1,571	1,474	2,500	2,500	
30-00 Utilities	1,123	1,414	2,000	2,000	
38-00 Inventory Items	257	0	300	1,300	
48-00 Taxes & Assessments	89	85	110	110	
<b>CAPITALIZED ASSETS</b>					
62-74 Other	4,619	0	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	1,749	6,749	
<b>Expenditures/Appropriations - Total</b>	<b>79,633</b>	<b>92,092</b>	<b>100,709</b>	<b>109,709</b>	
<b>Net Cost:</b>	<b>(2,612)</b>	<b>(12,216)</b>	<b>12,880</b>	<b>21,880</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
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Fund 306 Function		Budget Unit 9106 - Glenbrook Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	15,644	16,331	15,910	15,910
10-20	Current Unsecured	285	348	300	300
10-25	Supp 813-Current	587	227	0	0
10-35	Supp 813-Prior	44	63	0	0
10-40	Prior Unsecured	11	67	0	0

**USE OF MONEY & PROPERTY**

42-01	Interest	1,058	298	500	300
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	154	151	150	150
54-70	Disaster Rev Loss Backfil	158	1,131	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	10,200	7,250	750	750
69-22	Cemetery Taxable	1,190	551	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	0	0	450
<b>Revenue - Total</b>		<b>29,330</b>	<b>26,416</b>	<b>17,610</b>	<b>17,860</b>

**SERVICES AND SUPPLIES**

12-00	Communications	329	352	400	400
14-00	Household Expense	346	365	400	400
15-12	Public Liability	1,000	931	1,100	1,100
17-00	Maintenance-Equipment	182	32	300	1,000
18-00	Maint-Bldgs & Imprvmts	4,270	5,131	4,840	4,840
20-00	Memberships	107	132	150	150
22-70	Supplies	0	0	128	400
22-71	Postage	55	33	60	200
23-80	Professional & Specialize	7,950	12,945	8,950	9,375
24-00	Publications & Legal Ntcs	140	73	100	100
27-00	Small Tools & Instruments	0	0	500	500
28-30	Supplies & Services	504	1,760	0	1,500
29-50	Transportation & Travel	1,980	2,871	3,070	3,070
30-00	Utilities	110	304	350	400
38-00	Inventory Items	1,932	0	0	0
48-00	Taxes & Assessments	36	127	75	100

**OTHER FINANCING USES**

90-91	Contingencies	0	0	2,180	3,220
<b>Expenditures/Appropriations - Total</b>		<b>18,941</b>	<b>25,056</b>	<b>22,603</b>	<b>26,755</b>

**Net Cost:** (10,389) (1,360) 4,993 8,895

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 331 Function		Budget Unit 9431 - Lake County RCD Activity Conservation			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10 Current Secured	21,654	32,807	17,410	22,000
10-20 Current Unsecured	432	533	687	687
10-25 Supp 813-Current	908	349	0	0
10-35 Supp 813-Prior	67	95	0	0
10-40 Prior Unsecured	17	101	0	0
10-60 Retail Sales and Use	(1,494)	0	0	0

**FINES, FORFEIT, PENALTIES**

31-95 Penalties & Cost on Delq	0	0	0	0
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**USE OF MONEY & PROPERTY**

42-01 Interest	2,598	576	1,378	1,378
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**INTERGOVERNMENT REVENUES**

54-60 HOPTR	233	231	117	117
54-70 Disaster Rev Loss Backfil	502	1,174	0	800
54-90 Other	132,015	72,387	41,000	106,835
56-01 Other	467,128	186,223	102,900	41,800
56-30 Other	16,498	18,486	49,500	49,500

**MISCELLANEOUS**

79-70 Other Sales-Miscellaneous	14,008	0	5,000	5,000
79-82 Other Agencies-Private	19,950	1,364	1,400	1,400
79-90 Miscellaneous	19,371	9,374	50	750
79-99 Donations	7,716	0	2,000	2,000

<b>Revenue - Total</b>	<b>701,601</b>	<b>323,702</b>	<b>221,442</b>	<b>232,267</b>
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**SALARIES AND BENEFITS**

01-11 Permanent	130,342	114,606	160,000	166,466
01-12 Extra Help	749	17,111	0	0
02-21 FICA	9,899	10,089	11,630	12,750
03-31 Unemployment	3,359	3,637	10,134	11,740
03-39 State Disability	1,410	1,447	1,425	1,670
04-00 Worker's Compensation	7,637	7,062	10,000	8,000

**SERVICES AND SUPPLIES**

11-00 Clothing & Personal Suppl	0	0	500	100
12-00 Communications	70	90	500	200
15-12 Public Liability	4,674	4,915	5,000	5,000
17-00 Maintenance-Equipment	369	32	1,000	1,000
20-00 Memberships	1,226	1,092	1,850	1,650
22-70 Supplies	290	784	1,200	800
22-71 Postage	45	74	600	100
23-80 Professional & Specialize	51,984	131,209	19,385	13,600
24-00 Publications & Legal Ntcs	460	0	200	0
25-00 Rents & Leases-Equipment	263	0	1,500	1,000
26-00 Rents & Leases-Bldg & Imp	3,001	1	1,001	1,001
27-00 Small Tools & Instruments	1,294	0	0	0
28-30 Supplies & Services	1,528	5,949	6,600	4,400
29-50 Transportation & Travel	6,134	3,838	5,000	1,500
38-00 Inventory Items	3,018	0	3,500	500
48-00 Taxes & Assessments	0	0	400	400
53-50 Resource Management	466,126	31,415	11,080	7,000

<b>Expenditures/Appropriations - Total</b>	<b>693,878</b>	<b>333,351</b>	<b>252,505</b>	<b>238,877</b>
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<b>Net Cost:</b>	<b>(7,723)</b>	<b>9,649</b>	<b>31,063</b>	<b>6,610</b>
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 340 Function		Budget Unit 9440 - Scotts Valley Water Cons Activity Conservation		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**USE OF MONEY & PROPERTY**

42-01 Interest	432	110	0	0
<b>Revenue - Total</b>	<b>432</b>	<b>110</b>	<b>0</b>	<b>0</b>
<b>Net Cost:</b>	<b>(432)</b>	<b>(110)</b>	<b>0</b>	<b>0</b>

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 352 Function		Budget Unit 9552 - Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	1,069,957	1,166,450	1,050,000	1,050,000
10-20	Current Unsecured	20,432	24,898	21,000	21,000
10-25	Supp 813-Current	43,731	16,446	2,000	2,000
10-35	Supp 813-Prior	3,239	4,588	2,000	2,000
10-40	Prior Unsecured	835	4,790	1,000	1,000

**PERMITS**

21-60	Other	27,249	60,126	35,000	35,000
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**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	38,587	77,012	35,000	35,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	59,280	19,456	45,000	45,000
42-10	Rents & Concessions	0	2,801	2,801	2,801

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	11,035	10,810	10,000	10,000
54-70	Disaster Rev Loss Backfil	43,596	47,460	0	0
56-30	Other	106,362	234,433	512,500	512,500

**CHARGES FOR SERVICES**

68-60	Institutional Care & Svcs	2,694,700	2,878,348	1,100,000	1,100,000
69-29	Fire Protection	1,475,829	1,569,245	1,450,000	1,450,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	3,500	50,000	5,000	5,000
79-90	Miscellaneous	20,651	7,710	10,000	10,000
79-91	Cancelled Checks	0	18	0	0
79-92	Insurance Rebate	0	14,073	0	0
79-93	Insurance Proceeds	60,000	97,371	0	0

**OTHER FINANCING SOURCES**

81-22	In	50,000	53,000	100,000	100,000
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<b>Revenue - Total</b>	<b>5,728,984</b>	<b>6,339,035</b>	<b>4,381,301</b>	<b>4,381,301</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	1,390,418	1,432,916	1,800,751	1,794,335
01-12	Extra Help	123,896	37,261	110,000	90,000
01-13	OT, Holiday, Stby	201,957	323,400	275,000	275,000
01-14	Other, Term	59,498	65,981	75,000	75,000
02-21	FICA	33,761	29,384	67,758	66,939
02-22	PERS	542,345	579,324	666,316	755,520
02-23	PERS-Co Paid Employee Con	88,003	80,961	87,437	78,754
02-28	Deferred Compensation	0	0	6,500	6,500
03-30	Health/Life	407,955	387,398	480,000	480,000
03-31	Unemployment	8,501	6,627	37,394	37,394
03-32	Opt Out	21,346	8,994	15,000	15,000
03-45	Retiree OPEB	46,941	93,375	77,500	77,500
04-00	Worker's Compensation	202,849	197,368	244,220	244,220

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	43,988	63,719	64,000	69,000
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 352 Function		Budget Unit 9552 - Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
12-00 Communications	216,839	215,597	244,000	250,000	
14-00 Household Expense	5,520	7,176	8,700	9,700	
15-10 Other	700	0	4,200	4,200	
15-12 Public Liability	2,700	2,966	3,500	3,500	
15-13 Fire & Allied Cvrgrs	25,679	27,572	32,000	32,000	
17-00 Maintenance-Equipment	62,754	57,544	81,000	81,000	
18-00 Maint-Bldgs & Imprvmts	33,125	150,970	45,000	47,000	
20-00 Memberships	3,285	3,095	4,000	4,000	
22-70 Supplies	5,335	5,655	7,500	7,500	
22-71 Postage	1,538	1,100	1,500	1,500	
22-72 Books & Periodicals	1,323	3,258	2,300	2,300	
23-80 Professional & Specialize	225,559	224,936	194,000	200,200	
24-00 Publications & Legal Ntcs	658	1,053	2,000	2,000	
25-00 Rents & Leases-Equipment	3,319	4,762	4,800	5,000	
27-00 Small Tools & Instruments	481	1,718	4,800	6,800	
28-30 Supplies & Services	40,171	20,843	49,900	56,900	
28-48 Ambulance Expense	573,651	621,424	95,000	95,000	
29-50 Transportation & Travel	47,229	43,860	55,000	56,500	
30-00 Utilities	47,132	51,224	58,500	63,500	
38-00 Inventory Items	8,720	14,871	51,500	51,500	
42-10 Notes & Loans	37,168	186,259	43,400	43,400	
48-00 Taxes & Assessments	3,779	4,596	5,000	5,000	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	41,657	24,341	210,000	210,000	
62-72 Autos & Light Trucks	0	53,204	0	0	
62-74 Other	165,350	176,630	469,625	501,825	
<b>CONSTRUCTION IN PROGRESS</b>					
63-13 Buildings & Improvements	50,294	0	0	0	
<b>Expenditures/Appropriations - Total</b>	<b>4,775,423</b>	<b>5,211,359</b>	<b>5,684,101</b>	<b>5,805,487</b>	
<b>Net Cost:</b>	<b>(953,561)</b>	<b>(1,127,677)</b>	<b>1,302,800</b>	<b>1,424,186</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	1,502,558	1,556,584	1,467,136	1,500,000
10-20	Current Unsecured	27,722	33,187	34,999	32,000
10-25	Supp 813-Current	59,291	22,202	47,000	20,000
10-35	Supp 813-Prior	4,293	6,150	4,000	5,800
10-40	Prior Unsecured	1,137	6,499	3,500	6,200

**PERMITS**

21-60	Other	13,414	15,876	10,000	11,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	32,524	10,530	15,000	10,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	14,973	14,408	13,480	13,800
54-70	Disaster Rev Loss Backfil	4,218	0	0	0
54-90	Other	35,033	380,818	0	0
56-30	Other	502,143	127,439	0	0

**CHARGES FOR SERVICES**

66-10	Planning & Engineering	6,095	13,875	5,000	9,000
68-60	Institutional Care & Svcs	2,139,418	2,048,773	1,500,000	1,100,000
69-20	Other	0	88,937	0	0
69-29	Fire Protection	176,894	185,206	172,000	183,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	2,471	10,910	0	0
79-90	Miscellaneous	111,471	19,370	0	10,000
79-91	Cancelled Checks	2,808	127	0	0
79-92	Insurance Rebate	4,793	27,107	0	0

**OTHER FINANCING SOURCES**

81-22	In	40,000	0	40,000	150,000
<b>Revenue - Total</b>		<b>4,681,257</b>	<b>4,567,999</b>	<b>3,312,115</b>	<b>3,050,800</b>

**SALARIES AND BENEFITS**

01-11	Permanent	940,060	856,685	1,100,000	1,300,000
01-12	Extra Help	353,344	332,527	280,000	200,000
01-13	OT, Holiday, Stby	228,305	425,784	230,000	305,812
01-14	Other, Term	18,268	8,699	0	0
02-21	FICA	25,010	26,365	30,000	30,000
02-22	PERS	3,687	135	20,000	20,000
02-23	PERS-Co Paid Employee Con	464,615	505,160	569,340	599,900
03-30	Health/Life	270,757	263,691	340,000	340,000
03-31	Unemployment	0	7,031	3,000	15,000
03-32	Opt Out	0	1,623	0	0
04-00	Worker's Compensation	190,204	182,504	210,000	210,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	12,941	26,208	24,340	43,240
12-00	Communications	74,666	78,010	80,788	100,720
14-00	Household Expense	9,718	7,265	8,660	10,560
15-10	Other	23,315	24,033	20,000	25,000
17-00	Maintenance-Equipment	42,953	47,510	80,000	80,000
18-00	Maint-Bldgs & Imprvmts	15,544	9,911	10,580	110,080

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
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Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
20-00 Memberships	4,102	2,226	5,090	5,370	
22-70 Supplies	2,730	1,716	3,000	2,000	
22-71 Postage	697	444	700	500	
22-72 Books & Periodicals	762	0	0	0	
23-80 Professional & Specialize	134,059	188,297	185,615	221,511	
24-00 Publications & Legal Ntcs	210	0	300	1,800	
27-00 Small Tools & Instruments	1,095	4,396	4,000	10,950	
28-30 Supplies & Services	13,983	14,078	18,950	26,450	
28-48 Ambulance Expense	401,600	279,071	67,000	82,500	
29-50 Transportation & Travel	108,954	98,899	90,000	90,000	
30-00 Utilities	24,183	25,219	27,825	29,825	
38-00 Inventory Items	27,986	27,889	5,000	22,200	
42-10 Notes & Loans	195,422	368,786	218,395	219,960	
48-00 Taxes & Assessments	41	41	42	42	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	16,650	9,297	0	0	
62-71 Office	0	6,463	0	0	
62-72 Autos & Light Trucks	42,879	13,572	0	0	
62-74 Other	606,189	214,868	0	0	
<b>Expenditures/Appropriations - Total</b>	<b>4,254,932</b>	<b>4,058,400</b>	<b>3,632,625</b>	<b>4,103,420</b>	
<b>Net Cost:</b>	<b>(426,325)</b>	<b>(509,598)</b>	<b>320,510</b>	<b>1,052,620</b>	



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
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Fund 354 Function		Budget Unit 9554 - Lakeport Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	884,233	934,113	855,500	855,500
10-20	Current Unsecured	17,360	21,259	20,800	20,800
10-25	Supp 813-Current	37,006	13,981	3,700	3,700
10-35	Supp 813-Prior	2,689	3,844	3,100	3,100
10-40	Prior Unsecured	709	4,070	3,751	3,751

**PERMITS**

21-60	Other	11,312	10,054	6,470	6,470
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**USE OF MONEY & PROPERTY**

42-01	Interest	10,474	6,922	5,582	5,582
42-10	Rents & Concessions	4,160	4,576	3,700	3,700

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	9,376	9,230	4,600	4,600
54-70	Disaster Rev Loss Backfil	2,630	7,631	7,600	7,600
56-30	Other	0	160,684	0	0

**CHARGES FOR SERVICES**

66-15	Lake Co Fire Mitigation	(6,691)	0	0	0
68-60	Institutional Care & Svcs	1,007,822	800,246	600,000	675,000
69-29	Fire Protection	1,307,537	1,440,789	1,112,000	1,112,000

**MISCELLANEOUS**

79-90	Miscellaneous	47,256	35,373	11,000	11,000
79-91	Cancelled Checks	165	325	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	0	60,000	147,650
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<b>Revenue - Total</b>	<b>3,336,040</b>	<b>3,453,097</b>	<b>2,697,803</b>	<b>2,860,453</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	637,627	728,007	854,000	854,000
01-12	Extra Help	46,958	120,205	80,000	80,000
01-13	OT, Holiday, Stby	146,617	272,810	307,500	307,500
02-21	FICA	13,345	20,310	22,500	22,500
02-22	PERS	231,707	280,371	293,000	293,000
03-30	Health/Life	260,102	372,629	432,500	432,500
03-31	Unemployment	1,258	6,565	15,000	15,000
03-45	Retiree OPEB	28,567	44,277	59,000	59,000
04-00	Worker's Compensation	70,612	77,698	82,500	82,500

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	6,308	46,318	40,000	40,000
12-00	Communications	91,890	86,121	133,500	133,500
14-00	Household Expense	4,621	5,075	8,500	8,500
15-10	Other	8,848	25,086	35,000	35,000
15-12	Public Liability	49,580	52,802	65,000	65,000
17-00	Maintenance-Equipment	74,691	90,031	132,500	132,500
18-00	Maint-Bldgs & Imprvmts	14,075	4,271	50,000	50,000
19-40	Medical, Dental & Lab Exp	33,247	51,486	49,500	49,500
20-00	Memberships	5,101	5,463	7,750	7,750
22-70	Supplies	2,696	5,461	7,000	7,000
22-71	Postage	1,152	1,324	1,500	1,500

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
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Fund 354 Function		Budget Unit 9554 - Lakeport Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
22-72 Books & Periodicals	1,696	927	2,000	2,000	
23-80 Professional & Specialize	83,139	82,017	80,000	80,000	
24-00 Publications & Legal Ntcs	592	46	1,000	1,000	
25-00 Rents & Leases-Equipment	28,613	33,003	34,000	34,000	
26-00 Rents & Leases-Bldg & Imp	0	0	5	5	
27-00 Small Tools & Instruments	2,647	7,625	10,000	10,000	
28-30 Supplies & Services	5,616	11,135	20,000	20,000	
28-48 Ambulance Expense	153,669	134,708	77,500	77,500	
29-50 Transportation & Travel	497	6,821	5,000	5,000	
30-00 Utilities	45,694	57,175	75,000	75,000	
42-10 Notes & Loans	36,434	36,434	60,000	97,500	
48-00 Taxes & Assessments	0	0	150	150	
<b>CAPITALIZED ASSETS</b>					
62-74 Other	50,593	424,635	0	0	
<b>Expenditures/Appropriations - Total</b>	<b>2,138,194</b>	<b>3,090,836</b>	<b>3,040,905</b>	<b>3,078,405</b>	
<b>Net Cost:</b>	<b>(1,197,845)</b>	<b>(362,261)</b>	<b>343,102</b>	<b>217,952</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	925,183	1,104,965	800,000	800,000
10-20	Current Unsecured	18,554	22,422	24,510	24,510
10-25	Supp 813-Current	43,437	16,625	3,000	3,000
10-35	Supp 813-Prior	3,150	4,742	2,000	2,000
10-40	Prior Unsecured	757	4,349	2,000	2,000

**PERMITS**

21-60	Other	12,006	12,523	11,000	11,000
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**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	71	157	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	29,806	10,716	18,000	18,000
42-10	Rents & Concessions	20,537	17,733	18,360	18,360

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	10,024	9,739	10,019	10,019
54-70	Disaster Rev Loss Backfil	2,810	9,289	2,810	2,810
54-90	Other	23,679	400,131	23,679	23,679
56-30	Other	0	254,878	0	0

**CHARGES FOR SERVICES**

66-30	Agricultural Services	1,921	3,138	0	0
68-60	Institutional Care & Svcs	2,549,570	2,426,955	2,000,000	2,000,000
69-20	Other	59,776	2,905	10,000	10,000
69-29	Fire Protection	626,796	650,670	600,000	600,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	79,357	0	0	0
79-90	Miscellaneous	238,923	380,770	105,000	949,545
79-91	Cancelled Checks	60	1,383	0	0
79-99	Donations	23,024	1,251	0	0

<b>Revenue - Total</b>		<b>4,669,442</b>	<b>5,335,339</b>	<b>3,630,378</b>	<b>4,474,923</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	1,214,678	1,151,283	1,300,000	1,670,837
01-12	Extra Help	31,115	99,938	85,000	85,000
01-13	OT, Holiday, Stby	207,943	293,794	265,000	287,500
01-14	Other, Term	0	12,077	100,000	131,000
02-21	FICA	24,532	33,314	30,000	33,681
02-22	PERS	450,433	390,887	519,350	586,101
02-28	Deferred Compensation	1,500	14,250	18,000	18,000
03-30	Health/Life	306,980	348,618	399,300	570,900
03-31	Unemployment	14,716	6,900	20,000	23,683
04-00	Worker's Compensation	103,260	103,717	130,000	142,992

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	43,797	45,878	26,600	76,950
12-00	Communications	138,499	139,478	134,200	134,200
14-00	Household Expense	8,848	11,687	9,000	9,000
15-10	Other	0	0	130,000	142,992
15-12	Public Liability	87,893	103,717	0	0
17-00	Maintenance-Equipment	198,611	154,423	159,900	194,364

Detail of Financing Sources and Financing Uses  
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County Budget Act  
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Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
18-00 Maint-Bldgs & Imprvmts	16,372	29,459	25,000	27,500	
19-40 Medical, Dental & Lab Exp	49,113	49,136	50,000	50,000	
20-00 Memberships	3,740	6,905	7,995	7,995	
22-70 Supplies	4,961	3,261	5,000	7,000	
22-71 Postage	1,126	817	1,500	1,500	
22-72 Books & Periodicals	460	0	500	500	
23-80 Professional & Specialize	163,753	66,018	101,000	110,650	
24-00 Publications & Legal Ntcs	0	117	250	250	
25-00 Rents & Leases-Equipment	10,800	6,698	8,400	8,400	
27-00 Small Tools & Instruments	965	3,091	16,000	25,860	
28-30 Supplies & Services	11,076	39,549	45,000	48,500	
28-48 Ambulance Expense	622,551	664,820	105,000	428,210	
29-50 Transportation & Travel	66,477	55,080	61,000	71,000	
30-00 Utilities	39,687	50,102	51,000	51,000	
38-00 Inventory Items	479	3,552	5,000	12,000	
42-10 Notes & Loans	83,181	150,000	23,000	23,000	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	(5)	(5)	1,500	1,500	
62-71 Office	0	(1,244)	0	0	
62-72 Autos & Light Trucks	0	44,998	1,000	1,000	
62-74 Other	44,401	333,370	155,000	155,000	
62-79 Prior Years	0	10,000	0	19,185	
<b>Expenditures/Appropriations - Total</b>	<b>3,951,939</b>	<b>4,425,685</b>	<b>3,989,495</b>	<b>5,157,250</b>	
<b>Net Cost:</b>	<b>(717,503)</b>	<b>(909,654)</b>	<b>359,117</b>	<b>682,327</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
 January 2010 Edition, revision #1

Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	1,385,933	1,497,446	1,362,915	1,416,700
10-20	Current Unsecured	24,630	31,177	24,000	24,000
10-25	Supp 813-Current	49,826	19,777	0	0
10-35	Supp 813-Prior	3,665	5,209	0	0
10-40	Prior Unsecured	949	5,769	0	0

**PERMITS**

21-60	Other	14,684	17,137	10,000	15,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	77,183	22,207	25,000	25,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	13,292	13,535	12,000	12,000
54-70	Disaster Rev Loss Backfil	10,682	97,347	0	0
54-90	Other	110,046	379,633	35,000	35,000
55-40	Disaster Relief	0	174,300	0	0
56-30	Other	107,202	335,396	99,080	99,080

**CHARGES FOR SERVICES**

68-60	Institutional Care & Svcs	807,010	373,609	400,000	560,000
69-29	Fire Protection	1,693,672	1,798,521	1,727,922	1,776,696

**MISCELLANEOUS**

79-50	Revenue Applic Prior Year	19,998	86,731	0	0
79-70	Other Sales-Miscellaneous	3,622	0	0	0
79-90	Miscellaneous	44,280	44,318	0	0
79-91	Cancelled Checks	0	159	0	0
79-92	Insurance Rebate	0	4,946	0	0
79-93	Insurance Proceeds	0	15,691	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	396,667	0	0
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<b>Revenue - Total</b>		<b>4,366,675</b>	<b>5,319,574</b>	<b>3,695,917</b>	<b>3,963,476</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	5,100	6,300	6,000	6,000
01-12	Extra Help	78,684	85,309	110,000	110,000
01-13	OT, Holiday, Stby	16,340	68,613	35,000	35,000
02-21	FICA	7,828	12,389	3,000	3,000
03-30	Health/Life	30,582	30,850	33,900	33,900
03-31	Unemployment	3,513	3,813	2,400	2,400
04-00	Worker's Compensation	29,606	21,752	29,620	29,620

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	23,991	22,615	14,000	24,000
12-00	Communications	8,297	4,313	6,700	22,000
13-00	Food	1,813	788	2,500	2,500
14-00	Household Expense	3,932	12,725	8,500	15,000
15-10	Other	50,143	49,970	51,000	53,000
17-00	Maintenance-Equipment	24,598	38,314	29,300	38,300
18-00	Maint-Bldgs & Imprvmts	52,394	106,539	21,000	87,632
19-40	Medical, Dental & Lab Exp	42,647	38,875	46,500	46,500
20-00	Memberships	1,940	1,700	6,200	6,200

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
22-70 Supplies	3,310	2,849	3,000	3,000	
22-71 Postage	622	761	620	7,220	
23-80 Professional & Specialize	2,650,041	2,405,494	3,101,900	3,820,911	
24-00 Publications & Legal Ntcs	612	232	1,100	1,100	
27-00 Small Tools & Instruments	2,418	3,451	3,500	3,500	
28-30 Supplies & Services	81,379	111,178	66,400	66,400	
28-48 Ambulance Expense	34,307	195,864	12,000	92,000	
29-50 Transportation & Travel	1,822	3,180	2,000	2,000	
30-00 Utilities	59,262	70,698	57,100	75,400	
38-00 Inventory Items	11,626	1,825	20,000	20,000	
48-00 Taxes & Assessments	94	133	100	200	
<b>CAPITALIZED ASSETS</b>					
61-69 Prior	61,837	0	0	0	
62-72 Autos & Light Trucks	0	119,077	0	0	
62-74 Other	0	602,874	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	690,980	180,674	
<b>Expenditures/Appropriations - Total</b>	<b>3,288,739</b>	<b>4,022,480</b>	<b>4,364,320</b>	<b>4,787,457</b>	
<b>Net Cost:</b>	<b>(1,077,936)</b>	<b>(1,297,093)</b>	<b>668,403</b>	<b>823,981</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 359 Function		Budget Unit 9559 - Lake Pillsbury Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10 Current Secured (60) (111) 0 0

**PERMITS**

21-60 Other 0 1,960 0 0

**FINES, FORFEIT, PENALTIES**

31-95 Penalties & Cost on Delq 566 986 0 0

**USE OF MONEY & PROPERTY**

42-01 Interest 165 55 0 0

**CHARGES FOR SERVICES**

69-29 Fire Protection 16,731 18,241 18,048 18,150

**MISCELLANEOUS**

79-91 Cancelled Checks 40 29 0 0

**Revenue - Total 17,442 21,160 18,048 18,150**

**SALARIES AND BENEFITS**

04-00 Worker's Compensation 2,972 2,961 5,264 5,264

**SERVICES AND SUPPLIES**

15-10 Other 2,693 2,740 3,777 3,777

22-70 Supplies 0 36 0 0

22-71 Postage 0 24 0 0

23-80 Professional & Specialize 4,321 5,747 2,907 5,045

28-30 Supplies & Services 759 4,250 6,100 9,365

**Expenditures/Appropriations - Total 10,744 15,757 18,048 23,451**

**Net Cost: (6,698) (5,402) 0 5,301**

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control		
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10 Current Secured	1,325,771	1,413,905	1,373,880	1,373,880
10-20 Current Unsecured	25,460	31,130	35,301	35,301
10-25 Supp 813-Current	54,400	20,763	48,000	48,000
10-35 Supp 813-Prior	3,972	5,709	4,500	5,000
10-40 Prior Unsecured	1,026	5,968	5,500	5,500
10-70 Timber Yield	853	152	1,900	1,000

**FINES, FORFEIT, PENALTIES**

31-95 Penalties & Cost on Delq	13	29	0	0
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**USE OF MONEY & PROPERTY**

42-01 Interest	45,215	13,893	36,000	36,000
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**INTERGOVERNMENT REVENUES**

54-60 HOPTR	13,752	13,516	13,596	13,596
54-70 Disaster Rev Loss Backfil	17,814	45,109	0	0

**CHARGES FOR SERVICES**

66-40 Assess & Tax Collection	522,669	536,333	500,000	520,000
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**MISCELLANEOUS**

79-92 Insurance Rebate	11,448	11,052	0	0
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**N/A**

90-01 Miscellaneous	809	419	0	0
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<b>Revenue - Total</b>	<b>2,023,203</b>	<b>2,097,978</b>	<b>2,018,677</b>	<b>2,038,277</b>
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**SALARIES AND BENEFITS**

01-11 Permanent	582,657	604,120	642,000	642,000
01-12 Extra Help	12,526	13,520	53,500	53,500
01-14 Other, Term	6,000	6,000	38,000	38,000
02-21 FICA	45,731	47,707	53,000	53,000
02-22 Pers	255,233	223,642	254,000	254,000
02-23 PERS-Co Paid Employee Con	41,267	42,730	50,500	50,500
03-30 Health/Life	125,561	140,073	148,000	148,000
03-31 Unemployment	1,747	1,253	7,000	7,000
04-00 Worker's Compensation	26,111	26,922	28,000	29,500

**SERVICES AND SUPPLIES**

11-00 Clothing & Personal Suppl	2,751	3,847	5,000	5,000
12-00 Communications	4,857	4,513	6,500	6,500
14-00 Household Expense	6,088	6,093	7,100	7,100
15-10 Other	22,106	24,545	26,000	29,500
17-00 Maintenance-Equipment	18,799	17,765	19,400	19,400
18-00 Maint-Bldgs & Imprvmts	11,832	19,429	26,000	26,000
19-40 Medical Supplies	16,362	14,015	20,000	20,000
20-00 Memberships	14,995	16,179	17,000	17,000
22-70 Supplies	5,487	6,340	8,600	8,600
22-72 Books & Periodicals	401	117	900	900
23-80 Professional & Specialize	74,612	67,774	105,300	107,700
24-00 Publications & Legal Ntcs	0	0	700	700
25-00 Rents & Leases-Equipment	4,758	4,894	6,500	6,500
27-00 Small Tools & Instruments	142	667	6,000	6,000
28-30 Supplies & Services	142,241	47,750	145,000	145,000



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
29-50 Transportation & Travel	10,769	0	20,000	20,000	
30-00 Utilities	16,304	20,725	21,000	23,000	
38-00 Inventory Items	13,732	2,557	21,000	21,000	
48-00 Taxes & Assessments	1,932	1,674	2,500	2,500	
<b>CAPITALIZED ASSETS</b>					
62-71 Office	15,855	0	0	0	
62-74 Other	18,654	0	0	10,000	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	95,000	95,000	
<b>Expenditures/Appropriations - Total</b>	<b>1,499,511</b>	<b>1,364,850</b>	<b>1,833,500</b>	<b>1,852,900</b>	
<b>Net Cost:</b>	<b>(523,692)</b>	<b>(733,129)</b>	<b>(185,177)</b>	<b>(185,377)</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	82,778	84,154	75,000	75,000
10-20	Current Unsecured	1,442	1,796	2,000	2,000
10-25	Supp 813-Current	2,948	1,157	0	0
10-35	Supp 813-Prior	220	314	0	0
10-40	Prior Unsecured	56	338	0	0

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	805	227	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	23,724	5,288	10,300	10,300
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	779	780	800	800
54-70	Disaster Rev Loss Backfil	79,714	12,476	0	0

**OTHER REVENUES**

71-20	Other O & M	900	17	0	0
71-21	Sales & Svcs Misc	863,585	904,822	1,002,080	1,064,580
71-22	Capacity Expansion Fee	4,400	8,800	20,000	20,000
71-25	Water Collection-Tax Roll	704	155	0	0
71-26	Reconnections	5,249	4,946	5,000	5,000
71-90	Other Contributions	28,473	29,263	30,000	40,000

**MISCELLANEOUS**

79-50	Revenue Applic Prior Year	0	53,036	0	0
79-90	Miscellaneous	35,688	3,720	2,000	2,000
79-92	Insurance Rebate	7,677	0	0	0
79-93	Insurance Proceeds	9,895	0	0	0
<b>Revenue - Total</b>		<b>1,149,036</b>	<b>1,111,290</b>	<b>1,147,180</b>	<b>1,219,680</b>

**SALARIES AND BENEFITS**

01-11	Permanent	324,104	347,988	411,300	411,300
02-21	FICA	25,324	26,477	28,500	28,500
02-22	PERS	38,761	50,068	51,000	51,000
02-23	PERS-Co Paid Employee Con	6,171	10,662	9,600	9,600
03-30	Health/Life	37,449	31,872	72,000	72,000
03-31	Unemployment	3,945	6,492	6,000	6,000
04-00	Worker's Compensation	12,006	11,430	12,000	12,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	1,219	1,048	1,450	1,450
12-00	Communications	6,464	7,144	8,600	8,600
14-00	Household Expense	2,800	4,159	4,200	4,200
15-10	Other	10,447	12,030	12,030	12,030
17-00	Maintenance-Equipment	83,349	122,058	96,000	97,000
18-00	Maint-Bldgs & Imprvmts	25,671	45,393	45,000	45,000
19-40	Medical, Dental & Lab Exp	146	0	0	0
20-00	Memberships	3,014	3,241	3,600	3,600
22-70	Supplies	11,198	14,782	19,500	19,500
22-71	Postage	4,661	4,800	4,800	4,800
22-72	Books & Periodicals	257	115	300	300
23-80	Professional & Specialize	18,524	27,319	30,000	30,000
24-00	Publications & Legal Ntcs	686	1,542	1,200	1,200

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
25-00 Rents & Leases-Equipment	3,548	3,311	4,800	4,800	
26-00 Rents & Leases-Bldg & Imp	11,500	5,371	0	0	
27-00 Small Tools & Instruments	6,582	2,669	6,000	6,000	
28-30 Supplies & Services	44,189	50,268	46,500	46,500	
29-50 Transportation & Travel	14,657	12,076	18,000	18,000	
30-00 Utilities	114,634	132,520	138,000	138,000	
38-00 Inventory Items	0	31	2,400	2,400	
48-00 Taxes & Assessments	62	443	300	300	
52-10 Contrib to Non-Co GovAgen	2,405	1,624	1,800	1,800	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	289,376	27,660	138,000	138,000	
62-72 Autos & Light Trucks	705	0	0	0	
62-74 Other	27,309	0	7,000	7,000	
<b>CONSTRUCTION IN PROGRESS</b>					
63-13 Buildings & Improvements	0	581,853	2,800	2,800	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	30,000	30,000	
<b>Expenditures/Appropriations - Total</b>	<b>1,131,160</b>	<b>1,546,447</b>	<b>1,212,680</b>	<b>1,213,680</b>	
<b>Net Cost:</b>	<b>(17,876)</b>	<b>435,158</b>	<b>65,500</b>	<b>(6,000)</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10 Current Secured (581) (809) (1,200) (1,200)

**USE OF MONEY & PROPERTY**

42-01 Interest 15,367 1,877 2,100 2,100

**INTERGOVERNMENT REVENUES**

55-40 Disaster Relief 761,571 0 0 417,000  
 56-01 Other 0 580,477 420,000 1,920,000

**CHARGES FOR SERVICES**

69-20 Other 5,615 5,940 5,580 5,580

**OTHER REVENUES**

71-21 Sales & Svcs Misc 550,626 607,375 600,000 396,000  
 71-22 Capacity Expansion Fee 0 0 0 90,600  
 71-23 Connection Fee 735 2,595 1,800 1,800  
 71-25 Water Collection-Tax Roll 1,200 0 0 0  
 71-26 Reconnections 2,810 1,260 900 900  
 71-90 Other Contributions 10,185 10,728 9,000 9,000

**MISCELLANEOUS**

79-90 Miscellaneous 1,051 3,728 84 178

**OTHER FINANCING SOURCES**

80-92 Advance From Other Fund 206,000 213,000 0 0

**Revenue - Total 1,554,578 1,426,171 1,038,264 2,841,958**

**SALARIES AND BENEFITS**

01-11 Permanent 204,306 201,106 180,000 183,000  
 01-14 Other, Term 2,745 2,562 3,000 3,000  
 02-21 FICA 14,811 14,932 15,000 15,000  
 02-22 PERS 46,654 48,413 60,000 72,000  
 02-23 PERS-Co Paid Employee Con 4,828 1,893 0 0  
 03-30 Health/Life 9,984 12,160 19,200 19,200  
 03-31 Unemployment 648 758 900 900  
 03-32 Opt Out 13,496 9,414 6,900 6,900  
 04-00 Worker's Compensation 5,914 4,826 6,000 6,000

**SERVICES AND SUPPLIES**

11-00 Clothing & Personal Suppl 449 762 1,500 1,500  
 12-00 Communications 4,993 10,615 6,000 6,000  
 14-00 Household Expense 1,076 4,120 4,200 4,200  
 15-10 Other 7,873 8,453 7,800 7,800  
 17-00 Maintenance-Equipment 4,512 6,092 8,400 8,400  
 18-00 Maint-Bldgs & Imprvmts 15,193 8,720 18,000 18,000  
 19-40 Medical, Dental & Lab Exp 68 0 0 0  
 20-00 Memberships 1,640 1,404 1,800 1,800  
 22-70 Supplies 4,888 3,332 4,200 4,200  
 22-71 Postage 1,814 2,044 2,100 2,100  
 22-72 Books & Periodicals 98 0 300 300  
 23-64 Valley Fire-Svcs & Suppl 12,896 0 0 0  
 23-80 Professional & Specialize 24,284 17,966 24,900 24,900  
 24-00 Publications & Legal Ntcs 0 691 1,200 1,200  
 25-00 Rents & Leases-Equipment 1,065 1,166 1,200 1,200

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	
26-00 Rents & Leases-Bldg & Imp	26,994	31,965	36,000	36,000	
27-00 Small Tools & Instruments	516	528	2,400	2,400	
28-30 Supplies & Services	7,321	12,246	12,000	12,000	
29-50 Transportation & Travel	4,851	3,311	7,800	7,800	
30-00 Utilities	25,837	34,983	36,300	36,300	
38-00 Inventory Items	0	75	900	900	
42-11 Advances	0	0	0	666,000	
52-10 Contrib to Non-Co GovAgen	2,335	5,368	3,000	3,000	
<b>CAPITALIZED ASSETS</b>					
60-00 Cap. Fixed Asset-Land	0	500	0	0	
61-60 Current	21,986	18,597	72,000	138,000	
62-73 Shop	0	0	6,000	6,000	
62-74 Other	12,452	0	27,000	27,000	
<b>CONSTRUCTION IN PROGRESS</b>					
63-04 Water Systems	1,829	753,462	249,000	1,572,000	
63-13 Buildings & Improvements	1,399,412	256,691	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	30,000	0	
<b>Expenditures/Appropriations - Total</b>	<b>1,887,768</b>	<b>1,479,154</b>	<b>855,000</b>	<b>2,895,000</b>	
<b>Net Cost:</b>	<b>333,190</b>	<b>52,983</b>	<b>(183,264)</b>	<b>53,042</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2021-22

County Budget Act  
 January 2010 Edition, revision #1

Fund 317 Function		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water			
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended	2021-22 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	3,127	3,405	1,000	1,000
10-20	Current Unsecured	90	112	100	100
10-25	Supp 813-Current	232	91	5	5
10-35	Supp 813-Prior	16	26	10	10
10-40	Prior Unsecured	4	21	10	10

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	1	2	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	7,205	1,729	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	49	49	10	10
54-70	Disaster Rev Loss Backfil	14	0	0	0

**OTHER REVENUES**

71-21	Sales & Svcs Misc	240,838	237,184	220,000	220,000
71-23	Connection Fee	1,245	1,091	900	900

**MISCELLANEOUS**

79-91	Cancelled Checks	483	990	0	0
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<b>Revenue - Total</b>		<b>253,304</b>	<b>244,699</b>	<b>222,535</b>	<b>222,535</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	95,806	97,122	133,486	133,486
01-12	Extra Help	1,073	59	4,000	4,000
02-21	FICA	7,228	7,935	10,212	10,212
03-30	Health/Life	15,067	17,538	17,540	17,540
04-00	Worker's Compensation	2,864	5,835	6,900	6,900

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	0	600	600
12-00	Communications	2,492	3,499	4,900	4,900
15-10	Other	4,910	5,217	5,500	5,500
17-00	Maintenance-Equipment	7,644	9,329	10,000	10,000
18-00	Maint-Bldgs & Imprvmts	27,101	15,013	17,000	17,000
20-00	Memberships	545	545	600	600
22-70	Supplies	3,000	2,754	3,000	3,000
22-71	Postage	2,174	1,944	2,800	2,800
23-80	Professional & Specialize	31,363	48,278	31,500	31,500
26-00	Rents & Leases-Bldg & Imp	4,020	4,020	4,900	4,900
27-00	Small Tools & Instruments	389	172	1,000	1,000
28-30	Supplies & Services	7,078	10,151	12,000	12,000
29-50	Transportation & Travel	3,726	4,462	5,000	5,000
30-00	Utilities	20,482	22,799	20,000	20,000
48-00	Taxes & Assessments	61	62	150	150

**CAPITALIZED ASSETS**

62-71	Office	818	0	1,500	1,500
62-74	Other	28,485	0	0	0

<b>Expenditures/Appropriations - Total</b>		<b>266,325</b>	<b>256,735</b>	<b>292,588</b>	<b>292,588</b>
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<b>Net Cost:</b>		<b>13,022</b>	<b>12,036</b>	<b>70,053</b>	<b>70,053</b>
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**SECTION C**  
**CAPITAL ASSETS DETAIL**

<b>County of Lake</b> Special Districts Local Boards Capital Asset Detail Fiscal Year 2021-22	<b>Capital Asset Detail</b>
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<b>Cemetery Districts</b>				
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					2020-21 Adopted by the Governing Board
Hartley	Land	Buildings & Improvements	Equipment		
	Landscaping/Gravel/Upgrade Office/RR	-	20,000	-	\$ 20,000
<b>Total Capital Assets - Hartley</b>		<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
Lower Lake	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	Flooring & Paint	3,000		\$	3,000
	Computer		2,000	\$	2,000
	Steel Door		1,000	\$	1,000
	Shop Roll-up Door		5,000	\$	5,000
	Backhoe		75,000	\$	75,000
	Storage Unit		5,000	\$	5,000
<b>Total Capital Assets - Upper Lake</b>		<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 88,000</b>	<b>\$ 91,000</b>
Middletown	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	Culvert Work for Callayomi W/tr Supply	60,000		\$	60,000
<b>Total Capital Assets - Middletown</b>		<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>

<b>Waterworks Districts</b>				
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County Waterworks #1 Lower Lake	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	Plant B-Replace Contact Tank	83,000		\$	83,000
	SCADA-Twin Lakes Tank	6,000		\$	6,000
	Plant A and Plant B Backup Pumps	9,000		\$	9,000
	Bulk Water Station	40,000		\$	40,000
	Hydrant Replacement		7,000	\$	7,000
	Tree Removal/Landscaping	2,800		\$	2,800
<b>Total Capital Assets - LL Water</b>		<b>\$ -</b>	<b>\$ 140,800</b>	<b>\$ 7,000</b>	<b>\$ 147,800</b>
Callayomi County Water	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	Paint Tank Exterior	10,000		\$	10,000
	Road to Tanks	60,000		\$	60,000
	Well #3 Rehab	2,000		\$	2,000
	Bulk Rehab	36,000		\$	36,000
	Solar	30,000		\$	30,000
	Chlorine Storage		6,000	\$	6,000
	Hydrants (2)		27,000	\$	27,000
	Big Canyon Well	1,572,000		\$	1,572,000
<b>Total Capital Assets - Callayomi</b>		<b>\$ -</b>	<b>\$ 1,710,000</b>	<b>\$ 33,000</b>	<b>\$ 1,743,000</b>
Upper Lake County Water	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	Computer/Printer Upgrade/Replacement		1,500	\$	1,500
<b>Total Capital Assets - UL Water</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Pest Control</b>					
Lake County Vector Control	Land	Buildings & Improvements	Equipment		2020-21 Adopted by the Governing Board
	So-Low Freezer		10,000	\$	10,000
<b>Total Capital Assets - Vector Cntrl</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>



<b>County of Lake</b> Special Districts Local Boards Capital Asset Detail Fiscal Year 2021-22	<b>Capital Asset Detail</b>
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Fire Protection Districts
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Lake County Fire	Land	Buildings & Improvements	Equipment	2020-21 Adopted by the Governing Board
Station 70 Office & Bldg Improvements		210,000		\$ 210,000
Fire EMS Apparatus			380,625	\$ 380,625
EMS Equipment			121,200	\$ 121,200
<b>Total Capital Assets - Lake Co Fire</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ 501,825</b>	<b>\$ 711,825</b>

Northshore Fire	Land	Buildings & Improvements	Equipment	2020-21 Adopted by the Governing Board
Security Cameras-Station 75		1,500		\$ 1,500
Vehicle Cameras			1,000	\$ 1,000
Zoll Monitors (4)			15,000	\$ 15,000
Ambulance Remount			140,000	\$ 140,000
Generator			19,185	19,185
<b>Total Capital Assets - Nrthshr Fire</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 175,185</b>	<b>\$ 176,685</b>

**SECTION D**  
**POSITIONS AND SALARIES**

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2021-22	<b>Classifications, Positions, &amp; Salaries</b>
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<b>Cemetery Districts</b>
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District	Position	Total Positions	Annual Salary
Hartley	Maintenance Supervisor	1	\$ 35,958
	Bookkeeper/Secretary	1	27,837
	Extra Help-Maint Assistant	1	23,400
Kelseyville	Superintendent	1	\$ 45,760
	Groundsman	1	31,200
	Bookkeeper	1	14,400
Lower Lake	Manager	1	\$ 51,504
	Extra Help-Grounds	1	12,113
Middletown	Manager	1	\$ 36,000
Upper Lake	Maint. Supervisor	1	\$ 35,402
	Secretary/Bookkeeper	1	14,172
	Extra Help- Grounds Keeper	1	4,550
	Extra Help	1	4,900

<b>Waterworks Districts</b>
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County Waterworks #1 Lower Lake	General Manager	1	\$ 80,000
	Clerk of the Board	1	36,734
	Bookkeeper	1	36,734
	Accounting Clerk	1	40,908
	Operators	3	43,830-59,484
	Standby	2	4,174-9,122
	Extra Help	1	12,938
	Extra Help- District Counsel	1	10,436
Callayomi County Water	General Manager	1	\$ 70,000
	Operator	1	52,179
	Secretary	1	30,105
	Admin. Assistant	1	25,088
Upper Lake County Water	General Manager	1	\$ 54,500
	Relief Operator	1	36,480
	Extra Labor	1	4,000

<b>Pest Control</b>
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Lake County Vector Control	Vector Biologist	1	67,075
	Mosquito Control Tech I	1	57,942
	Mosquito Control Tech II	2	67,075
	Mosquito Control Tech III	1	90,208
	District Manager	1	151,512
	Office Manager	1	72,232
	Entomologist	1	68,752
	Seasonal Vector Control Tech	1	34,320

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2021-22	<b>Classifications, Positions, &amp; Salaries</b>
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**Conservation**

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	39,840
	Project Manager	1	50,400
	Administrative Assistant	1	24,000
	Project Coord-8 Mile	1	16,800
	Forester	1	45,295
	Field Worker	1	15,600

**Fire Protection District**

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 97,125
	Battalion Chief	3 (Unfilled)	-
	Captain	3	77,891
	Captain/EMS Liason	1	86,070
	Engineer	3	69,980-77,328
	Engineer/Mechanic	1	74,179
	Engineer/Fire Marshall	1	69,980
	Firefighter/Paramedic	9	59,882-69,477
	Paramedic	3	50,838-52,038
	EMT	3	44,817
	Finance Assistant	1	36,408
	Financial Analyst	1	59,262
	FLSA 7K		48,000
	Safety Emp. Stipend		24,000
	Extra Help- Limited Term Shifts		80,000
	Extra Help- Maintenance		10,000

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	113,594
	Captain	2	88,544-90,944
	FAE/Paramedic	2	64,620-84,727
	FAE/Prevention	1	84,727
	FAE/Mechanic	1	85,273
	FF/Paramedic	2	54,260
	FF/EMT	4	49,787-51,016
	FF/EMT (Contract	2	46,130-47,930
	Financial Analyst	1	66,187
	Interfacility Paramedic	1	46,361
	Interfacility EMT	1	43,937

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief	1	106,000
	Captain/Medic	3	53,056-67,714
	Firefighter/Medic	2	48,347-64,635
	Firefighter	6	43,852-58,744
	Administrative Assistant	1	57,172

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2021-22	<b>Classifications, Positions, &amp; Salaries</b>
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Fire Protection District
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Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	91,800
	Battalion Chief	2	64,800-65,280
	Fire Captain	1	48,277
	FAE	3	45,522-52,151
	Firefighter/Paramedic	8	45,413-46,789
	Firefighter/EMT	9	40,438-42,079
	Firefighter	10	32,256
	Office Manager	1	43,008
	Battalion Chief-Extra Help	1	9,600
	Office-Extra Help	2	1,424-2,904
	FF/EMT-Extra Help	3	4,032-12,096

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	51,598-65,177
	Fire Captain/Paramedic	1	55,239-67,760
	Fire Apparatus Enginner/Paramedic	6.5	51,603-62,171
	Fire Apparatus Engineer	1	48,253-58,092
	FF I	2	24,169-29,972
	FF II Paramedic	2.5	44,138-55,756
	Communication Operator	1	25,799-32,189
	Staff Services Analyst	1	51,599-55,212