

ADOPTED BUDGET

2024-25

COUNTY OF LAKE SPECIAL DISTRICTS LOCAL BOARDS



APPROVED BY LOCAL BOARDS

COMPILED BY

The Office of Jenavive Herrington
Auditor-Controller/County Clerk

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

FISCAL YEAR 2023-24

SECTIONS

- A. Summaries and Analysis/Reserve Detail
 - B. Budgets Financing
 - C. Capital Assets Detail
 - D. Positions and Salaries
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-

GENERAL INDEX	Section	Page
Special Districts Summary (Schedule 12)	A	1
Fund Balance (Schedule 13)	A	2
Reserves/Designations (Schedule 14)	A	3-4
Financing Sources & Uses by Budget Unit by Object (Sch. 9)	B	1-31
Capital Asset Detail	C	1-2
Positions and Salaries	D	1-3

DISTRICT NAME	FUND	Section	Page
Callayomi County Water District	316	B	28-29
County Waterworks District #1, Lower Lake	315	B	26-27
Glenbrook Cemetery District	306	B	9
Hartley Cemetery District	301	B	1
Kelseyville Cemetery District	302	B	2-3
Kelseyville Fire Protection District	353	B	15-16
Lake County Fire Protection District	352	B	13-14
Lake County Resource Conservation District	331	B	10-11
Lake County Vector Control	310	B	24-25
Lake Pillsbury Fire Protection District	359	B	23
Lakeport Fire Protection District	354	B	17-18
Lower Lake Cemetery District	303	B	4-5
Middletown Cemetery District	304	B	6
Northshore Fire Protection District	355	B	19-20
Scotts Valley Water Conservation District	340	B	12
South Lake County Fire Protection District	357	B	21-22
Upper Lake Cemetery District	305	B	7-8
Upper Lake County Water District	317	B	30-31

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SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

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State Controller Schedules		County of Lake						Schedule 12	
County Budget Act January 2010		Special Districts Summary Fiscal Year 2024-25							
District Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Unreserved/ Undesignated June 28, 2024	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		
Cemetery Districts									
Hartley	\$ 2,153	\$ -	\$ 232,379	\$ 234,532	\$ 232,379	\$ 2,153	\$ 234,532		
Kelseyville	\$ 61,041	\$ -	\$ 196,742	\$ 257,783	\$ 209,290	\$ 48,493	\$ 257,783		
Lower Lake	\$ 150,755	\$ -	\$ 168,971	\$ 319,726	\$ 300,300	\$ 19,426	\$ 319,726		
Middletown	\$ 125,451	\$ 10,337	\$ 183,462	\$ 319,250	\$ 319,250		\$ 319,250		
Upper Lake	\$ 26,874	\$ 2,173	\$ 95,504	\$ 124,551	\$ 124,551		\$ 124,551		
Glenbrook	\$ 22,853	\$ -	\$ 17,410	\$ 40,263	\$ 36,281	\$ 3,982	\$ 40,263		
Total Cemetery Districts	\$ 389,127	\$ 12,510	\$ 894,468	\$ 1,296,105	\$ 1,222,051	\$ 74,054	\$ 1,296,105		
Waterworks Districts									
Co. Waterworks Dist No. 1 Lower Lake	\$ 177,433	\$ 170,567	\$ 1,529,200	\$ 1,877,200	\$ 1,877,200		\$ 1,877,200		
Callayomi County Water	\$ 588,729		\$ 2,175,471	\$ 2,764,200	\$ 2,734,200	\$ 30,000	\$ 2,764,200		
Upper Lake County Water	\$ 63,414		\$ 311,100	\$ 374,514	\$ 341,100	\$ 33,414	\$ 374,514		
Total Waterworks Districts	\$ 829,576	\$ 170,567	\$ 4,015,771	\$ 5,015,914	\$ 4,952,500	\$ 63,414	\$ 5,015,914		
Pest Control									
Lake County Vector Control	\$ 658,488	\$ -	\$ 2,282,784	\$ 2,941,272	\$ 2,175,700	\$ 765,572	\$ 2,941,272		
Total Pest Control	\$ 658,488	\$ -	\$ 2,282,784	\$ 2,941,272	\$ 2,175,700	\$ 765,572	\$ 2,941,272		
Conservation									
Lake County Resource	\$ 202,786	\$ -	\$ 1,986,327	\$ 2,189,113	\$ 2,179,409	\$ 9,704	\$ 2,189,113		
Scotts Valley Water	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Total Conservation	\$ 202,786	\$ -	\$ 1,986,327	\$ 2,189,113	\$ 2,179,409	\$ 9,704	\$ 2,189,113		
Fire Protection									
Lake County Fire Protection District	\$ 3,644,127	\$ 89,260	\$ 5,525,801	\$ 9,259,188	\$ 7,317,165	\$ 1,942,023	\$ 9,259,188		
Kelseyville Fire Protection District	\$ 980,059		\$ 3,285,192	\$ 4,265,251	\$ 4,265,251	\$ -	\$ 4,265,251		
Lakeport Fire Protection District	\$ (142,675)	\$ 1,399,675	\$ 4,127,000	\$ 5,384,000	\$ 5,384,000		\$ 5,384,000		
Northshore Fire Protection District	\$ 2,700,588		\$ 2,866,660	\$ 5,567,248	\$ 4,677,823	\$ 889,425	\$ 5,567,248		
South Lake County Fire Protection District	\$ 2,042,271		\$ 4,534,392	\$ 6,576,663	\$ 6,171,484	\$ 405,179	\$ 6,576,663		
Lake Pillsbury Fire Protection District	\$ 32,681		\$ 19,260	\$ 51,941	\$ 51,941	\$ -	\$ 51,941		
Total Fire Protection	\$ 9,257,051	\$ 1,488,935	\$ 20,358,305	\$ 31,104,291	\$ 27,867,664	\$ 3,236,627	\$ 31,104,291		
Total Special Districts and Other Agencies	\$ 11,337,028	\$ 1,672,012	\$ 29,537,655	\$ 42,546,695	\$ 38,397,324	\$ 4,149,371	\$ 42,546,695		

State Controller Schedules		County of Lake				Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2024-25				Actual ☒ Estimated ☐	
District Name	Total Fund Balance June 28, 2024	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 28, 2024		
		Encumbrances	General & Other Reserves	Designations			
1	2	3	4	5	6		
Cemetery Districts							
Hartley	\$ 324,353	\$ -	\$ 322,200	\$ -	\$ 2,153		
Kelseyville	\$ 406,753	\$ -	\$ 189,623	\$ 156,089	\$ 61,041		
Lower Lake	\$ 225,852	\$ -	\$ 75,097	\$ -	\$ 150,755		
Middletown	\$ 562,549	\$ -	\$ 437,098	\$ -	\$ 125,451		
Upper Lake	\$ 135,473	\$ -	\$ 24,037	\$ 84,562	\$ 26,874		
Glenbrook	\$ 106,167	\$ -	\$ 23,419	\$ 59,895	\$ 22,853		
Total Cemetery Districts	\$ 1,761,147	\$ -	\$ 1,071,474	\$ 300,546	\$ 389,127		
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 692,408	\$ -	\$ 193,933	\$ 321,042	\$ 177,433		
Callayomi County Water	\$ 918,729	\$ -	\$ 260,000	\$ 70,000	\$ 588,729		
Upper Lake County Water	\$ 275,682	\$ -	\$ 142,080	\$ 70,188	\$ 63,414		
Total Waterworks Districts	\$ 1,886,819	\$ -	\$ 596,013	\$ 461,230	\$ 829,576		
Pest Control							
Lake County Vector Control	\$ 6,189,581	\$ -	\$ 5,073,488	\$ 457,605	\$ 658,488		
Total Pest Control	\$ 6,189,581	\$ -	\$ 5,073,488	\$ 457,605	\$ 658,488		
Conservation							
Lake County Resource	\$ 343,555	\$ -	\$ 54,901	\$ 85,868	\$ 202,786		
Scotts Valley Water	\$ 11,700	\$ -	\$ -	\$ 11,700	\$ -		
Total Conservation	\$ 355,255	\$ -	\$ 54,901	\$ 97,568	\$ 202,786		
Fire Protection							
Lake County Fire Protection District	\$ 8,786,733	\$ -	\$ 3,926	\$ 5,138,680	\$ 3,644,127		
Kelseyville Fire Protection District	\$ 3,192,765	\$ -	\$ 27,828	\$ 2,184,878	\$ 980,059		
Lakeport Fire Protection District	\$ 3,299,800	\$ -	\$ 20,150	\$ 3,422,325	\$ (142,675)		
Northshore Fire Protection District	\$ 4,579,100	\$ -	\$ 10,000	\$ 1,868,512	\$ 2,700,588		
South Lake County Fire Protection District	\$ 7,787,850	\$ -	\$ 154,702	\$ 5,590,877	\$ 2,042,271		
Lake Pillsbury Fire Protection District	\$ 36,471	\$ -	\$ 3,790	\$ -	\$ 32,681		
Total Fire Protection	\$ 27,682,719	\$ -	\$ 220,396	\$ 18,205,272	\$ 9,257,051		
Total Special Districts and Other Agencies \$ 37,875,521 \$ - \$ 7,016,272 \$ 19,522,221 \$ 11,337,028							

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2024-25					
District Name	Reserves/ Designations June 28, 2024	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							
Hartley							
General	\$ 322,200	\$ -	\$ -	\$ -	\$ 2,153	\$ 324,353	
Kelseyville							
General	\$ 189,623	\$ -	\$ -	\$ -	\$ -	\$ 189,623	
Designated-Equipment	\$ 27,649	-	-	-	28,493	56,142	
Designated-Capacity Expansion	\$ 114,615	-	-	-	-	114,615	
Designated-Buildings	\$ 13,825	-	-	-	20,000	33,825	
Lower Lake							
General	\$ 75,097	\$ -	\$ -	\$ -	\$ 19,426	\$ 94,523	
Middletown							
General	\$ 437,098	\$ -	\$ 10,337	\$ -	\$ -	\$ 426,761	
Upper Lake							
General	\$ 24,037	\$ -	\$ -	\$ -	\$ -	\$ 24,037	
Designated-Equipment	\$ 9,763	\$ -	\$ -	\$ -	\$ -	\$ 9,763	
Designated-Buildings	\$ 74,799	\$ -	\$ 2,173	\$ -	\$ -	\$ 72,626	
Glenbrook							
General	\$ 23,419	\$ -	\$ -	\$ -	\$ 882	\$ 24,301	
Designated-Capacity Expansion	\$ 53,895	\$ -	\$ -	\$ -	\$ 3,100	\$ 56,995	
Designated-Buildings	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	
Total Cemetery Districts	\$ 1,372,020	\$ -	\$ 12,510	\$ -	\$ 74,054	\$ 1,433,564	
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake							
General	\$ 193,933	\$ -	\$ 100,000	\$ -	\$ -	\$ 93,933	
Designated-Equipment	\$ 101,042	\$ -	\$ 60,567	\$ -	\$ -	\$ 40,475	
Designated-Capacity Expansion	\$ 139,350	\$ -	\$ -	\$ -	\$ -	\$ 139,350	
Designated-Buildings	\$ 29,984	\$ -	\$ -	\$ -	\$ -	\$ 29,984	
Designated-Water System Repl	\$ 50,666	\$ -	\$ 10,000	\$ -	\$ -	\$ 40,666	
Callayomi County Water							
General	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000	
Designated-General Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Designated-Equipment	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 15,000	
Designated-Buildings	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 15,000	
Designated-Water System Repl	\$ 50,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 70,000	
Upper Lake Water							
General	\$ 142,080	\$ -	\$ -	\$ -	\$ -	\$ 142,080	
Designated-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 33,414	\$ 33,414	
Designated-Capacity Expansion	\$ 70,188	\$ -	\$ -	\$ -	\$ -	\$ 70,188	
Total Waterworks Districts	\$ 1,057,243	\$ -	\$ 170,567	\$ -	\$ 63,414	\$ 950,090	
Pest Control							
Lake County Vector Control							
General	\$ 5,073,488	\$ -	\$ -	\$ -	\$ 765,572	\$ 5,839,060	
Designated-Buildings	\$ 457,605	\$ -	\$ -	\$ -	\$ -	\$ 457,605	
Total Pest Control	\$ 5,531,093	\$ -	\$ -	\$ -	\$ 765,572	\$ 6,296,665	
Conservation							
Lake County Resource							
General	\$ 54,901	\$ -	\$ -	\$ -	\$ 9,704	\$ 64,605	
Designated-General Unreserved	\$ 85,868	\$ -	\$ -	\$ -	\$ -	\$ 85,868	
Scotts Valley Water							
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Designated-General Unreserved	\$ 11,700	\$ -	\$ -	\$ -	\$ -	\$ 11,700	
Total Conservation	\$ 152,469	\$ -	\$ -	\$ -	\$ 9,704	\$ 162,173	

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2024-25					
District Name	Reserves/ Designations June 28, 2024	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	
Fire Protection							
Lake County Fire							
General	\$ 3,926	\$ -	\$ -	\$ -	\$ -	\$ 3,926	
Designated-Imprest Cash	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200	
Designated-Equipment	\$ 885,134	\$ -	\$ -	\$ -	971,011	\$ 1,856,145	
Designated-Buildings	\$ 746,182	\$ -	\$ -	\$ -	971,012	\$ 1,717,194	
Designated-Medical Svcs & Equip	\$ 3,507,164	\$ -	\$ 89,260	\$ -	\$ -	\$ 3,417,904	
Kelseyville Fire							
General	27,728	-	-	-	-	27,728	
Reserve for Imprest Cash	\$ 100	-	-	-	-	\$ 100	
Designated-Equipment	325,495	-	-	-	-	325,495	
Designated-Buildings	205,643	-	-	-	-	205,643	
Designated-Medical Insurance	416,267	-	-	-	-	416,267	
Designated-Medical Svcs & Equip	1,237,473	-	-	-	-	1,237,473	
Lakeport Fire							
General	20,000	-	-	-	-	20,000	
Reserve for Imprest Cash	\$ 150	-	-	-	-	\$ 150	
Designated-General Unreserved	888,583	-	85,675	-	-	802,908	
Designated-Equipment	1,068,447	-	454,000	-	-	614,447	
Designated-Buildings	826,118	-	665,000	-	-	161,118	
Designated-Medical Svcs & Equip	639,177	-	195,000	-	-	444,177	
Northshore Fire							
General	\$ 10,000	-	\$ -	-	-	\$ 10,000	
Designated-General Unreserved	871,273	-	\$ -	-	72,679	943,952	
Designated-Equipment	258,566	-	\$ -	-	-	258,566	
Designated-Buildings	282,554	-	\$ -	-	-	282,554	
Designated-Medical Insurance	142,665	-	\$ -	-	-	142,665	
Designated-Medical Svcs & Equip	313,454	-	\$ -	-	816,746	1,130,200	
South Lake County Fire							
General	\$ 154,702	-	\$ -	-	\$ -	\$ 154,702	
Designated-General Unreserved	2,885,820	-	\$ -	-	217,607	3,103,427	
Designated-Equipment	994,846	-	\$ -	-	90,457	1,085,303	
Designated-Medical Insurance	224,888	-	\$ -	-	-	224,888	
Designated-Medical Svcs & Equip	1,485,323	-	\$ -	-	97,115	1,582,438	
Lake Pillsbury Fire							
General	\$ 3,790	\$ -	\$ -	\$ -	\$ -	\$ 3,790	
Total Fire Protection		\$ 18,425,668	\$ -	\$ 1,488,935	\$ -	\$ 3,236,627	\$ 20,173,360
Total Special Districts and Other Agencies		\$ 26,538,493	\$ -	\$ 1,672,012	\$ -	\$ 4,149,371	\$ 29,015,852

State Controller Schedules		County of Lake Special Districts Reserves/Designations Fiscal Year 2024-25				Schedule 14
District Name	Reserves/ Designations June 28, 2024	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						
Hartley						
General	\$ 322,200	-	-	- \$	2,153	\$ 324,353
Endowment (Fund 377)	\$ 220,133	-	-	- \$	-	\$ 220,133
Endowment Int (Fund 378)	\$ 167,796	-	-	- \$	-	\$ 167,796
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	- \$	-	\$ 40,000
Kelseyville						
General	\$ 189,623	-	-	- \$	48,493	\$ 238,116
Designated-Equipment	\$ 27,649	-	-	- \$	28,493	\$ 56,142
Designated-Capacity Expansion	\$ 114,615	-	-	- \$	-	\$ 114,615
Designated-Buildings	\$ 13,825	-	-	- \$	20,000	\$ 33,825
Endowment Deposits (Fund 380)	\$ 180,215	-	-	- \$	-	\$ 180,215
Endowment Int (Fund 381)	\$ 110,345	-	-	- \$	-	\$ 110,345
Endowment Hdstone (Fund 382)	\$ 24,304	-	-	- \$	30,000	\$ 54,304
Endowment Prepay (Fund 383)	\$ 29,934	-	-	- \$	33,414	\$ 63,348
Lower Lake						
General	\$ 75,097	-	-	- \$	19,426	\$ 94,523
Endowment Deposits (Fund 384)	\$ 534,965	-	-	- \$	-	\$ 534,965
Endowment Int (Fund 385)	\$ 55,147	-	-	- \$	-	\$ 55,147
Veteran's Memorial (Fund 386)	\$ 4,782	-	-	- \$	-	\$ 4,782
Endowment Prepay (Fund 387)	\$ 78,184	-	-	- \$	-	\$ 78,184
Beautification (Fund 399)	\$ 1	-	-	- \$	-	\$ 1
Middletown						
General	\$ 437,098	-	10,337	- \$	-	\$ 426,761
Endowment Deposits (Fund 388)	\$ 65,400	-	-	- \$	-	\$ 65,400
Endowment Int (Fund 389)	\$ 46,507	-	-	- \$	-	\$ 46,507
Upper Lake						
General	\$ 24,037	-	-	- \$	-	\$ 24,037
Designated-Equipment	\$ 9,763	-	-	- \$	-	\$ 9,763
Designated-Buildings	\$ 74,799	-	2,173	- \$	882	\$ 73,508
Endowment Deposits (Fund 391)	\$ 154,075	-	-	- \$	3,100	\$ 157,175
Endowment Int (Fund 392)	\$ 44,594	-	-	- \$	-	\$ 44,594
Endowment Hdstone (Fund 393)	\$ 12,730	-	-	- \$	-	\$ 12,730
Glenbrook						
General	\$ 23,419	-	-	- \$	882	\$ 24,301
Designated-Capacity Expansion	\$ 53,895	-	-	- \$	3,100	\$ 56,995
Designated-Buildings	\$ 6,000	-	-	- \$	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 17,901	-	-	- \$	-	\$ 17,901
Endowment Deposits (Fund 394)	\$ 40,280	-	-	- \$	-	\$ 40,280
Endowment Int (Fund 395)	\$ 12,177	-	-	- \$	-	\$ 12,177
Endowment Hdstone (Fund 396)	\$ 9,375	-	-	- \$	-	\$ 9,375
Total Cemetery Districts	\$ 3,220,865	\$ -	\$ 12,510	\$ -	\$ 189,943	\$ 3,398,298
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 193,933	-	100,000	- \$	-	\$ 93,933
Designated-Equipment	\$ 101,042	-	60,567	- \$	-	\$ 40,475
Designated-Buildings	\$ 29,984	-	-	- \$	-	\$ 29,984
Designated-Capacity Expansion	\$ 139,350	-	-	- \$	-	\$ 139,350
Designated-Water System Repl	\$ 50,666	-	10,000	- \$	-	\$ 40,666
FHA (Fund 370)	\$ 125,321	-	-	- \$	-	\$ 125,321
Callayomi County Water						
General	\$ 260,000	-	-	- \$	-	\$ 260,000
Designated	\$ -	-	-	- \$	-	\$ -
Designated-Equipment	\$ 10,000	-	-	- \$	5,000	\$ 15,000
Designated-Buildings	\$ 10,000	-	-	- \$	5,000	\$ 15,000
Designated-Water System Repl	\$ -	-	-	- \$	20,000	\$ 20,000
Debt Service Fund (369)	\$ 11,712	-	-	- \$	-	\$ 11,712
Water Capacity Exp (371)	\$ 429,410	-	-	- \$	-	\$ 429,410
Upper Lake Water						
General	\$ 142,080	-	-	- \$	-	\$ 142,080
Designated-Equipment	\$ -	-	-	- \$	33,414	\$ 33,414
Designated-Capacity Expansion	\$ 70,188	-	-	- \$	-	\$ 70,188
Debt (Fund 374)	\$ 33,085	-	-	- \$	-	\$ 33,085
Total Waterworks Districts	\$ 1,606,771	\$ -	\$ 170,567	\$ -	\$ 63,414	\$ 1,499,618

State Controller Schedules County Budget Act January 2010		County of Lake Special Districts Reserves/Designations Fiscal Year 2024-25				Schedule 14
District Name	Reserves/ Designations June 28, 2024	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

SECTION B

BUDGETS FINANCING

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County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 301 Function		Budget Unit 9101 - Hartley Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	140,105	149,327	142,734	142,734
10-20	Current Unsecured	3,123	3,566	3,901	3,901
10-25	Supp 813-Current	2,646	1,763	800	800
10-35	Supp 813-Prior	663	748	600	600
10-40	Prior Unsecured	191	191	200	200

USE OF MONEY & PROPERTY

42-01	Interest	3,110	7,986	4,000	4,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	1,171	1,147	1,150	1,150
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	46,290	37,808	50,000	50,000
69-22	Cemetery Taxable	4,700	4,200	7,800	7,800

MISCELLANEOUS

79-91	Cancelled Checks	63	0	0	0
79-92	Insurance Rebate	0	278	250	250

OTHER FINANCING SOURCES

81-22	In	0	0	20,944	20,944
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MISC LOANS

99-98	Cemetery	73	0	0	0
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Revenue - Total		202,137	207,014	232,379	232,379
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SALARIES AND BENEFITS

01-11	Permanent	100,903	110,749	117,075	117,075
01-13	OT, Holiday, Stby	990	1,386	1,500	1,500
02-21	FICA	7,788	8,577	9,071	9,071
02-22	PERS	7,760	8,560	9,414	9,414
03-30	Health/Life	29,257	26,459	23,737	24,311
03-31	Unemployment	315	315	315	315
04-00	Worker's Compensation	5,029	5,643	7,198	6,624

SERVICES AND SUPPLIES

12-00	Communications	3,216	4,289	4,200	4,200
15-12	Public Liability	6,361	7,652	11,264	11,264
17-00	Maintenance-Equipment	3,079	1,027	3,500	3,500
18-00	Maint-Bldgs & Imprvmnts	6,311	16,100	9,400	9,400
22-70	Supplies	2,181	1,871	2,227	2,227
22-71	Postage	1,290	1,247	1,698	1,698
23-80	Professional & Specialize	4,500	490	5,100	5,100
29-50	Transportation & Travel	4,123	2,935	4,000	4,000
30-00	Utilities	4,739	6,951	9,000	9,000
48-00	Taxes & Assessments	66	66	80	80

CAPITALIZED ASSETS

61-60	Current	0	0	10,000	10,000
62-71	Office	732	238	0	0
62-74	Other	5,394	304	3,600	3,600

Expenditures/Appropriations - Total		194,035	204,861	232,379	232,379
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Net Cost: (8,102) (2,153) 0 0

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	129,663	136,923	139,234	139,234
10-20	Current Unsecured	2,764	3,126	3,420	3,420
10-25	Supp 813-Current	2,291	1,551	600	600
10-35	Supp 813-Prior	570	646	500	500
10-40	Prior Unsecured	165	169	150	150

USE OF MONEY & PROPERTY

42-01	Interest	2,972	9,222	2,500	2,500
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INTERGOVERNMENT REVENUES

54-60	HOPTR	1,037	1,006	1,008	1,008
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	48,245	57,745	40,000	40,000
69-22	Cemetery Taxable	9,070	7,320	5,500	5,500

MISCELLANEOUS

79-90	Miscellaneous	201	202	500	500
79-91	Cancelled Checks	0	11	0	0

OTHER FINANCING SOURCES

81-22	In	0	0	3,330	3,330
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MISC LOANS

99-98	Cemetery	702	575	0	0
Revenue - Total		197,679	218,496	196,742	196,742

SALARIES AND BENEFITS

01-11	Permanent	88,130	84,350	93,704	97,452
02-21	FICA	6,712	6,321	9,400	9,776
03-30	Health/Life	5,622	5,622	6,830	6,830
03-31	Unemployment	0	646	1,000	1,040
04-00	Worker's Compensation	4,013	6,039	4,214	5,514

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	213	253	350	350
12-00	Communications	1,608	1,859	2,100	2,100
14-00	Household Expense	852	876	1,106	1,106
15-12	Public Liability	4,903	6,039	5,360	7,860
17-00	Maintenance-Equipment	4,335	8,749	11,150	11,150
18-00	Maint-Bldgs & Imprvmts	1,653	3,519	7,700	10,957
20-00	Memberships	133	133	200	200
22-70	Supplies	814	842	1,320	1,320
22-71	Postage	63	68	136	136
23-80	Professional & Specialize	17,383	12,600	18,400	20,200
24-00	Publications & Legal Ntcs	0	0	75	75
28-30	Supplies & Services	9,650	4,947	11,230	11,230
29-50	Transportation & Travel	1,488	1,476	3,150	3,150
30-00	Utilities	2,850	3,180	4,384	4,384
38-00	Inventory Items	1,840	0	1,080	1,080
42-10	Notes & Loans	0	3,280	3,280	3,280
48-00	Taxes & Assessments	0	55	100	100

CAPITALIZED ASSETS

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5
61-60 Current	0	0	10,000	10,000
Expenditures/Appropriations - Total	152,262	150,853	196,269	209,290
Net Cost:	(45,417)	(67,643)	(473)	12,548

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	78,211	83,192	80,370	80,370
10-20	Current Unsecured	1,748	2,018	2,208	2,208
10-25	Supp 813-Current	1,489	1,023	0	0
10-35	Supp 813-Prior	360	410	0	0
10-40	Prior Unsecured	102	107	0	0

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	2	3	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	2,360	5,762	5,000	5,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	655	650	651	651
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CHARGES FOR SERVICES

69-20	Other	6,100	7,651	7,000	7,000
69-21	Cemetery Non Tax	46,579	59,375	57,742	57,742
69-22	Cemetery Taxable	7,905	11,115	12,000	12,000
69-91	Cemetery Head Stone Ret	1,550	2,890	2,000	2,000

MISCELLANEOUS

79-90	Miscellaneous	1,001	1,408	1,500	1,500
79-91	Cancelled Checks	957	66	0	0
79-99	Donations	0	0	500	500

MISC LOANS

99-98	Cemetery	288	16	0	0
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Revenue - Total		149,308	175,686	168,971	168,971
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SALARIES AND BENEFITS

01-11	Permanent	37,871	13,409	27,000	27,000
01-12	Extra Help	14,392	9,713	10,000	10,000
01-13	OT, Holiday, Stby	3,315	0	3,000	3,000
02-21	FICA	3,942	1,728	3,000	3,000
02-22	PERS	11,005	6,839	10,000	10,000
03-30	Health/Life	9,312	776	5,000	5,000
03-31	Unemployment	0	0	3,000	3,000
04-00	Worker's Compensation	2,555	3,010	4,000	4,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	33	0	300	300
12-00	Communications	4,628	6,972	10,000	10,000
14-00	Household Expense	30	98	250	250
15-10	Other	3,170	4,221	6,000	6,000
17-00	Maintenance-Equipment	4,361	3,879	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	2,366	5,383	10,000	10,000
20-00	Memberships	0	133	500	500
22-70	Supplies	2,040	1,067	3,000	3,000
22-71	Postage	281	232	250	250
22-72	Books & Periodicals	0	350	500	500
23-80	Professional & Specialize	37,834	60,893	70,000	70,000
24-00	Publications & Legal Ntcs	133	0	500	500
25-00	Rents & Leases-Equipment	0	400	5,000	5,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
27-00	Small Tools & Instruments	1,990	679	3,000	3,000
28-30	Supplies & Services	0	7,418	10,000	10,000
29-50	Transportation & Travel	84	56	500	500
30-00	Utilities	3,540	2,489	5,000	5,000
CAPITALIZED ASSETS					
61-60	Current	12,572	46,358	10,000	10,000
62-71	Office	1,189	0	5,000	5,000
62-73	Shop	0	0	5,500	5,500
62-74	Other	0	0	75,000	75,000
Expenditures/Appropriations - Total		156,640	176,104	300,300	300,300
Net Cost:		7,332	418	131,329	131,329

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 304 Function		Budget Unit 9104 - Middletown Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	151,218	160,762	163,385	163,385
10-20	Current Unsecured	3,145	3,584	3,921	3,921
10-25	Supp 813-Current	2,631	1,769	0	0
10-35	Supp 813-Prior	637	724	0	0
10-40	Prior Unsecured	188	192	0	0

USE OF MONEY & PROPERTY

42-01	Interest	5,294	14,229	0	0
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INTERGOVERNMENT REVENUES

54-60	HOPTR	1,179	1,153	1,156	1,156
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	20,723	9,886	15,000	15,000
69-22	Cemetery Taxable	830	0	0	0

MISCELLANEOUS

79-90	Miscellaneous	0	(400)	0	0
79-92	Insurance Rebate	1,308	0	0	0

MISC LOANS

99-98	Cemetery	(1)	0	0	0
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Revenue - Total		187,152	191,900	183,462	183,462
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SALARIES AND BENEFITS

01-11	Permanent	0	15,073	43,000	43,000
02-21	FICA	0	1,331	7,200	7,200
03-31	Unemployment	0	369	5,200	5,200
03-39	State Disability	0	0	550	550
04-00	Worker's Compensation	0	367	1,100	1,100

SERVICES AND SUPPLIES

12-00	Communications	2,082	1,788	3,000	3,000
14-00	Household Expense	5,631	5,023	8,000	8,000
15-12	Public Liability	7,137	9,451	12,000	12,000
17-00	Maintenance-Equipment	7,937	5,353	10,000	10,000
18-00	Maint-Bldgs & Imprvmnts	10,228	64,949	65,000	65,000
19-40	Medical, Dental & Lab Exp	0	0	200	200
20-00	Memberships	34	269	1,000	1,000
22-70	Supplies	1,801	2,944	3,500	3,500
22-71	Postage	298	409	500	500
23-80	Professional & Specialize	97,006	55,069	79,000	79,000
24-00	Publications & Legal Ntcs	0	0	200	200
27-00	Small Tools & Instruments	32	81	300	300
28-30	Supplies & Services	5,163	5,364	10,000	10,000
29-50	Transportation & Travel	43	0	10,000	10,000
30-00	Utilities	2,390	1,503	3,500	3,500
38-00	Inventory Items	9,000	0	6,000	6,000

CAPITALIZED ASSETS

61-60	Current	0	0	50,000	50,000
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Expenditures/Appropriations - Total		148,781	169,342	319,250	319,250
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Net Cost:	(38,371)	(22,558)	135,788	135,788
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County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	66,870	71,087	55,427	55,427
10-20	Current Unsecured	1,506	1,720	1,882	1,882
10-25	Supp 813-Current	1,594	1,081	300	300
10-35	Supp 813-Prior	356	405	200	200
10-40	Prior Unsecured	90	93	50	50
10-70	Timber Yield	12	1	90	90

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	13	19	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	1,106	3,088	1,000	1,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	565	554	555	555
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	28,600	30,990	28,000	28,000
69-22	Cemetery Taxable	3,500	3,687	5,000	5,000

MISCELLANEOUS

79-90	Miscellaneous	0	1	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	254	174	0	0
Revenue - Total		104,465	112,900	95,504	95,504

SALARIES AND BENEFITS

01-11	Permanent	40,268	42,500	41,600	41,600
01-12	Extra Help	10,013	10,548	11,200	11,200
01-13	OT, Holiday, Stby	985	480	1,200	1,200
02-21	FICA	3,661	4,447	5,200	5,200
02-28	Deferred Compensation	1,200	1,200	1,200	1,200
03-31	Unemployment	704	408	1,000	1,000
04-00	Worker's Compensation	4,310	3,734	4,526	4,526

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	183	64	500	500
12-00	Communications	1,737	1,956	2,200	2,200
14-00	Household Expense	251	354	600	600
15-12	Public Liability	4,157	3,734	4,525	4,525
17-00	Maintenance-Equipment	1,031	5,062	4,500	4,500
18-00	Maint-Bldgs & Imprvmts	1,290	1,740	3,500	4,500
20-00	Memberships	167	167	300	300
22-70	Supplies	905	894	1,200	1,200
22-71	Postage	82	72	300	300
23-80	Professional & Specialize	12,865	12,490	18,200	18,200
24-00	Publications & Legal Ntcs	31	0	300	300
26-00	Rents & Leases-Bldg & Imp	2,685	2,982	3,300	3,300
27-00	Small Tools & Instruments	21	303	500	4,500

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
28-30	Supplies & Services	2,771	2,319	3,000	3,000
29-50	Transportation & Travel	1,249	883	3,000	3,000
30-00	Utilities	1,452	2,210	2,500	2,500
38-00	Inventory Items	0	4,113	0	0
48-00	Taxes & Assessments	43	91	200	200
CAPITALIZED ASSETS					
61-60	Current	0	0	5,000	5,000
62-71	Office	1,573	0	0	0
62-73	Shop	0	0	5,000	0
Expenditures/Appropriations - Total		93,633	102,749	124,551	124,551
Net Cost:		(10,832)	(10,151)	29,047	29,047

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 306 Function		Budget Unit 9106 - Glenbrook Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	15,832	17,079	15,910	15,910
10-20	Current Unsecured	336	389	300	300
10-25	Supp 813-Current	315	194	0	0
10-35	Supp 813-Prior	81	90	0	0
10-40	Prior Unsecured	23	21	0	0

USE OF MONEY & PROPERTY

42-01	Interest	909	2,556	300	300
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INTERGOVERNMENT REVENUES

54-60	HOPTR	126	125	150	150
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	13,130	13,780	750	750
69-22	Cemetery Taxable	2,537	1,268	0	0

MISCELLANEOUS

79-91	Cancelled Checks	0	99	0	0
Revenue - Total		33,289	35,602	17,410	17,410

SERVICES AND SUPPLIES

12-00	Communications	397	416	450	450
14-00	Household Expense	396	382	450	450
15-12	Public Liability	938	945	1,100	1,100
17-00	Maintenance-Equipment	109	137	500	500
18-00	Maint-Bldgs & Imprvmts	4,632	5,173	4,840	4,840
20-00	Memberships	134	134	250	250
22-70	Supplies	83	164	500	500
22-71	Postage	104	107	300	300
23-80	Professional & Specialize	13,900	10,400	13,875	13,875
24-00	Publications & Legal Ntcs	40	91	100	100
27-00	Small Tools & Instruments	0	0	500	500
28-30	Supplies & Services	1,224	1,865	2,450	2,450
29-50	Transportation & Travel	2,574	2,475	3,070	3,070
30-00	Utilities	275	272	450	450
48-00	Taxes & Assessments	0	177	270	270

OTHER FINANCING USES

90-91	Contingencies	0	0	0	7,176
Expenditures/Appropriations - Total		24,806	22,739	29,105	36,281

Net Cost: (8,483) (12,863) 11,695 18,871

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 331 Function		Budget Unit 9431 - Lake County RCD Activity Conservation		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	27,398	29,246	27,217	27,217
10-20	Current Unsecured	607	694	759	759
10-25	Supp 813-Current	510	346	0	0
10-35	Supp 813-Prior	125	142	0	0
10-40	Prior Unsecured	36	37	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	1,301	3,044	0	0
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INTERGOVERNMENT REVENUES

54-60	HOPTR	228	223	224	224
54-90	Other	65,587	169,966	884,840	1,230,040
56-01	Other	31,974	277,744	650,848	460,648
56-30	Other	38,292	178,017	115,034	125,439

MISCELLANEOUS

79-82	Other Agencies-Private	0	0	136,000	139,000
79-90	Miscellaneous	3,007	2,310	0	0
79-91	Cancelled Checks	1,340	0	0	0
79-92	Insurance Rebate	2,928	0	0	0
79-99	Donations	2,450	2,000	3,000	3,000
Revenue - Total		175,784	663,770	1,817,922	1,986,327

SALARIES AND BENEFITS

01-11	Permanent	100,745	167,711	582,350	548,116
01-13	OT, Holiday, Stby	0	0	23,405	50,059
02-21	FICA	7,780	12,950	44,550	41,931
02-23	PERS-Co Paid Employee Con	0	0	17,470	16,443
03-30	Health/Life	0	0	31,800	33,300
03-31	Unemployment	2,983	5,415	8,554	8,554
03-39	State Disability	1,044	2,220	6,406	6,029
04-00	Worker's Compensation	7,538	0	26,424	25,993

SERVICES AND SUPPLIES

12-00	Communications	220	1,657	2,000	2,000
15-12	Public Liability	5,679	11,912	20,000	20,000
17-00	Maintenance-Equipment	642	367	5,000	5,000
20-00	Memberships	924	2,195	6,000	6,000
22-70	Supplies	138	2,528	2,000	6,000
22-71	Postage	12	35	200	200
23-80	Professional & Specialize	46,022	218,098	996,000	1,086,000
23-90	Administrative Services	0	0	0	50,000
25-00	Rents & Leases-Equipment	0	451	0	0
26-00	Rents & Leases-Bldg & Imp	876	2,900	4,000	4,000
27-00	Small Tools & Instruments	0	263	5,000	5,000
28-30	Supplies & Services	2,540	2,865	97,212	174,212
29-50	Transportation & Travel	1,716	7,611	13,572	15,572
52-10	Contrib to Non-Co GovAgen	0	113	0	0
53-50	Resource Management	809	0	0	0

CAPITALIZED ASSETS

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 331 Function		Budget Unit 9431 - Lake County RCD Activity Conservation		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5
62-72 Autos & Light Trucks	0	0	75,000	75,000
Expenditures/Appropriations - Total	179,669	439,290	1,966,943	2,179,409
Net Cost:	3,885	(224,480)	149,021	193,082

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 340 Function		Budget Unit 9440 - Scotts Valley Water Cons Activity Conservation		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

USE OF MONEY & PROPERTY				
42-01 Interest	250	639	0	0
Revenue - Total	250	639	0	0
SERVICES AND SUPPLIES				
23-80 Professional & Specialize	0	190	0	0
Expenditures/Appropriations - Total	0	190	0	0
Net Cost:	(250)	(449)	0	0

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 352 Function		Budget Unit 9552 - Lake County Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,349,452	1,430,651	1,250,000	1,275,000
10-20	Current Unsecured	28,855	33,496	25,000	25,000
10-25	Supp 813-Current	23,632	16,216	2,000	10,000
10-35	Supp 813-Prior	5,845	6,641	2,000	5,000
10-40	Prior Unsecured	1,693	1,766	1,000	1,000

PERMITS

21-60	Other	91,215	72,810	50,000	50,000
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FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	139,831	240,750	60,000	75,000
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USE OF MONEY & PROPERTY

42-01	Interest	53,664	171,819	50,000	50,000
42-10	Rents & Concessions	2,801	2,801	2,801	4,801

INTERGOVERNMENT REVENUES

54-60	HOPTR	10,822	10,776	10,000	10,000
56-30	Other	175,527	120,202	100,000	100,000

CHARGES FOR SERVICES

66-41	Structure Fire & Veh Acc	16,544	12,373	50,000	20,000
68-60	Institutional Care & Svcs	2,799,758	4,716,671	1,800,000	2,000,000
69-29	Fire Protection	1,787,051	1,913,534	1,650,000	1,800,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	15,000	8,000	5,000	80,000
79-90	Miscellaneous	20,355	7,333	80,000	20,000
79-92	Insurance Rebate	8,660	6,493	0	0

OTHER FINANCING SOURCES

81-22	In	100,000	43,330	43,330	0
Revenue - Total		6,630,706	8,815,664	5,181,131	5,525,801

SALARIES AND BENEFITS

01-11	Permanent	1,664,357	1,790,844	1,972,104	1,968,114
01-12	Extra Help	44,002	29,637	110,000	130,000
01-13	OT, Holiday, Stby	258,552	241,426	350,000	350,000
01-14	Other, Term	56,977	30,073	55,000	75,000
02-21	FICA	32,010	31,511	75,395	75,892
02-22	PERS	332,265	453,696	646,590	638,165
02-23	PERS-Co Paid Employee Con	56,246	24,315	30,725	35,727
02-28	Deferred Compensation	0	0	6,000	6,500
03-30	Health/Life	421,474	474,477	480,000	550,000
03-31	Unemployment	4,358	3,350	37,394	37,394
03-32	Opt Out	6,590	5,495	15,000	15,000
03-45	Retiree OPEB	70,133	76,470	82,500	131,000
04-00	Worker's Compensation	246,624	255,577	251,426	251,426

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	39,031	33,463	63,500	85,500
12-00	Communications	233,774	294,765	336,700	337,900
14-00	Household Expense	6,998	7,363	25,500	38,500

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

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		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
15-10	Other	0	350	2,000	2,000
15-12	Public Liability	51,822	77,186	87,359	65,200
15-13	Fire & Allied Cvrgrs	30,082	49,196	58,239	95,000
17-00	Maintenance-Equipment	102,982	100,568	200,000	210,000
18-00	Maint-Bldgs & Imprvmts	72,226	146,036	577,300	590,000
20-00	Memberships	4,856	11,176	17,000	17,000
22-70	Supplies	4,480	2,911	8,000	8,000
22-71	Postage	604	964	1,500	1,500
22-72	Books & Periodicals	1,943	747	1,900	1,900
23-80	Professional & Specialize	340,629	360,244	370,400	392,700
24-00	Publications & Legal Ntcs	374	675	2,000	2,000
25-00	Rents & Leases-Equipment	4,893	4,825	6,000	6,500
27-00	Small Tools & Instruments	9,386	2,374	7,000	5,000
28-30	Supplies & Services	9,033	12,012	138,500	94,300
28-48	Ambulance Expense	545,990	527,932	80,000	85,000
29-50	Transportation & Travel	88,480	76,536	97,000	105,000
30-00	Utilities	67,538	73,764	87,500	89,500
38-00	Inventory Items	20,380	70,149	20,700	59,500
42-10	Notes & Loans	459,371	380,521	384,517	591,187
48-00	Taxes & Assessments	6,034	5,859	7,000	6,500
CAPITALIZED ASSETS					
61-60	Current	304,122	0	0	7,000
62-71	Office	0	7,850	0	0
62-74	Other	278,100	836,821	110,000	156,260
Expenditures/Appropriations - Total		5,876,714	6,501,157	6,801,749	7,317,165
Net Cost:		(753,992)	(2,314,507)	1,620,618	1,791,364

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,777,760	1,878,223	1,813,550	1,802,992
10-20	Current Unsecured	37,926	42,902	44,500	40,000
10-25	Supp 813-Current	31,353	21,277	7,000	20,000
10-35	Supp 813-Prior	7,821	8,854	7,000	8,000
10-40	Prior Unsecured	2,253	2,321	1,000	2,000

PERMITS

21-60	Other	16,488	14,053	12,000	1,000
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USE OF MONEY & PROPERTY

42-01	Interest	22,740	60,887	20,000	20,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	14,225	13,801	13,140	12,500
56-30	Other	82,173	61,617	0	0

CHARGES FOR SERVICES

66-10	Planning & Engineering	19,790	15,505	12,000	15,000
66-41	Structure Fire & Veh Acc	8,269	12,030	0	0
68-60	Institutional Care & Svcs	1,815,201	2,037,902	1,100,000	1,200,000
69-20	Other	109,775	43,624	0	200
69-29	Fire Protection	183,026	185,296	130,000	155,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	37,500	109,448	0	8,500
79-90	Miscellaneous	4,300	14,620	5,000	0
79-91	Cancelled Checks	848	0	0	0
79-92	Insurance Rebate	5,585	3,546	0	0

OTHER FINANCING SOURCES

81-22	In	62,517	79,487	40,000	0
Revenue - Total		4,239,552	4,605,394	3,205,190	3,285,192

SALARIES AND BENEFITS

01-11	Permanent	1,173,433	1,269,562	1,275,000	1,600,000
01-12	Extra Help	111,567	26,154	0	0
01-13	OT, Holiday, Stby	285,852	254,228	200,000	300,000
02-21	FICA	24,366	23,800	22,000	20,000
02-22	PERS	(1,555)	(1,640)	20,000	12,000
02-23	PERS-Co Paid Employee Con	577,038	603,376	650,000	702,210
03-30	Health/Life	275,824	312,097	350,000	350,000
03-31	Unemployment	0	0	5,000	5,000
04-00	Worker's Compensation	161,112	141,577	164,000	165,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	35,260	25,423	16,000	22,100
12-00	Communications	94,456	106,033	85,000	118,120
14-00	Household Expense	9,845	10,086	15,000	14,920
15-10	Other	44,249	37,832	50,000	50,000
17-00	Maintenance-Equipment	56,870	58,309	69,099	85,000
18-00	Maint-Bldgs & Imprvmts	19,460	92,958	15,000	15,700
20-00	Memberships	6,881	5,663	6,500	13,683
22-70	Supplies	3,651	3,437	2,000	5,000
22-71	Postage	783	1,106	500	750

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5
22-72 Books & Periodicals	99	0	0	200
23-80 Professional & Specialize	147,966	169,658	140,000	176,159
24-00 Publications & Legal Ntcs	23	141	250	200
27-00 Small Tools & Instruments	6,346	3,327	5,000	3,000
28-30 Supplies & Services	38,415	14,329	40,000	35,000
28-48 Ambulance Expense	404,365	408,925	70,000	102,300
29-50 Transportation & Travel	89,150	55,422	100,000	107,000
30-00 Utilities	33,506	34,287	40,000	48,150
38-00 Inventory Items	28,955	60,267	5,000	39,710
42-10 Notes & Loans	541,509	178,268	218,977	219,500
48-00 Taxes & Assessments	1,012	1,541	1,200	1,549
CAPITALIZED ASSETS				
61-60 Current	76,016	31,650	0	13,000
62-71 Office	0	0	0	20,000
62-72 Autos & Light Trucks	0	64,412	0	20,000
62-74 Other	96,769	180,886	0	0
Expenditures/Appropriations - Total	4,343,223	4,173,113	3,565,526	4,265,251
Net Cost:	103,671	(432,280)	360,336	980,059

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 354 Function		Budget Unit 9554 - Lakeport Fire Protect Dis Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,041,408	1,113,610	1,063,599	1,063,599
10-20	Current Unsecured	23,339	26,717	29,226	29,226
10-25	Supp 813-Current	19,785	13,184	5,000	5,000
10-35	Supp 813-Prior	4,959	5,592	5,000	5,000
10-40	Prior Unsecured	1,426	1,429	1,000	1,175

PERMITS

21-60	Other	25,228	28,513	25,000	30,000
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USE OF MONEY & PROPERTY

42-01	Interest	19,161	59,617	15,000	30,000
42-10	Rents & Concessions	5,087	5,546	6,000	5,500

INTERGOVERNMENT REVENUES

54-60	HOPTR	8,754	8,595	8,617	8,500
54-90	Other	0	0	25,000	0

CHARGES FOR SERVICES

66-15	Lake Co Fire Mitigation	(360)	0	0	0
68-60	Institutional Care & Svcs	918,799	1,438,489	1,074,000	1,450,000
69-29	Fire Protection	1,290,454	1,390,867	950,000	1,449,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	3,260	0	0	0
79-90	Miscellaneous	63,541	68,989	50,000	50,000
79-91	Cancelled Checks	561	8,581	0	0
79-93	Insurance Proceeds	60,000	147,660	0	0

OTHER FINANCING SOURCES

81-22	In	0	311,304	0	0
Revenue - Total		3,485,401	4,628,692	3,257,442	4,127,000

SALARIES AND BENEFITS

01-11	Permanent	1,007,274	1,116,002	1,128,000	1,177,000
01-12	Extra Help	90,434	90,816	90,000	90,000
01-13	OT, Holiday, Stby	153,713	224,354	226,825	245,000
02-21	FICA	16,103	22,052	18,000	24,000
02-22	PERS	398,563	396,888	413,600	430,000
02-23	PERS-Co Paid Employee Con	0	(106)	11,500	13,000
02-28	Deferred Compensation	0	8,200	9,700	15,000
03-30	Health/Life	396,761	420,381	417,500	486,000
03-45	Retiree OPEB	51,202	53,218	54,500	56,000
04-00	Worker's Compensation	65,485	85,234	114,272	117,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	61,320	17,430	18,000	56,000
12-00	Communications	111,744	132,616	132,500	142,000
14-00	Household Expense	7,185	6,533	8,000	7,000
15-10	Other	24,291	32,446	38,602	35,500
15-12	Public Liability	64,444	85,568	116,504	117,000
17-00	Maintenance-Equipment	85,323	122,825	124,000	125,000
18-00	Maint-Bldgs & Imprvmts	85,599	145,774	8,800	9,000
19-40	Medical, Dental & Lab Exp	45,869	52,663	49,000	58,000
20-00	Memberships	8,894	17,743	17,759	20,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 354 Function		Budget Unit 9554 - Lakeport Fire Protect Dis Activity Fire Protection			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
22-70	Supplies	10,261	10,040	10,000	10,000
22-71	Postage	879	616	1,000	500
22-72	Books & Periodicals	1,442	194	2,500	2,000
23-80	Professional & Specialize	66,728	136,821	190,500	341,000
24-00	Publications & Legal Ntcs	67	376	500	500
25-00	Rents & Leases-Equipment	30,838	20,789	21,000	21,000
26-00	Rents & Leases-Bldg & Imp	0	0	10	0
27-00	Small Tools & Instruments	5,131	1,579	3,000	1,500
28-30	Supplies & Services	44,340	92,211	72,500	98,000
28-48	Ambulance Expense	204,782	109,584	117,366	192,000
29-50	Transportation & Travel	718	26,809	34,500	30,000
30-00	Utilities	76,027	77,116	84,000	89,000
42-10	Notes & Loans	60,713	60,713	61,000	61,000
48-00	Taxes & Assessments	232	676	690	1,000
CAPITALIZED ASSETS					
60-00	Cap. Fixed Asset-Land	0	69,188	0	0
61-60	Current	33,799	32,342	590,000	665,000
62-71	Office	2,560	0	0	0
62-72	Autos & Light Trucks	0	333,140	318,000	324,000
62-74	Other	80,082	40,311	320,000	325,000
62-76	Fire Hoses	0	34,627	0	0
Expenditures/Appropriations - Total		3,292,803	4,077,769	4,823,628	5,384,000
Net Cost:		(192,598)	(550,923)	1,566,186	1,257,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,144,427	1,212,631	1,140,000	1,145,000
10-20	Current Unsecured	25,536	29,061	27,000	29,000
10-25	Supp 813-Current	27,331	18,565	27,000	15,000
10-35	Supp 813-Prior	6,087	6,915	6,000	6,000
10-40	Prior Unsecured	1,512	1,569	1,500	1,500

PERMITS

21-60	Other	10,039	10,098	10,000	10,000
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FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	237	343	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	31,860	85,682	60,000	60,000
42-10	Rents & Concessions	14,400	14,400	14,400	14,400

INTERGOVERNMENT REVENUES

54-60	HOPTR	9,579	9,366	9,500	9,500
54-90	Other	6,914	55,810	25,000	50,000
56-30	Other	223,068	0	0	0

CHARGES FOR SERVICES

66-30	Agricultural Services	2,579	1,505	0	0
68-60	Institutional Care & Svcs	2,891,660	3,377,779	1,200,000	812,700
69-20	Other	1,270	4,460	4,000	4,500
69-29	Fire Protection	655,765	606,020	655,000	655,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	5,850	0	0	0
79-90	Miscellaneous	166,993	681,275	20,000	20,000
79-91	Cancelled Checks	10	1,189	0	0
79-92	Insurance Rebate	25,874	23,740	0	0
79-93	Insurance Proceeds	69,280	351,480	0	0
79-99	Donations	80,170	83,370	80,000	0

OTHER FINANCING SOURCES

81-22	In	36,900	82,977	0	34,060
Revenue - Total		5,437,342	6,658,235	3,279,400	2,866,660

SALARIES AND BENEFITS

01-11	Permanent	1,570,263	1,666,212	1,600,000	1,711,126
01-12	Extra Help	55,998	154,509	140,000	170,000
01-13	OT, Holiday, Stby	278,662	407,390	258,000	300,000
01-14	Other, Term	7,529	27,105	0	0
02-21	FICA	29,201	38,690	33,500	33,500
02-22	PERS	529,357	447,033	420,000	420,000
02-28	Deferred Compensation	16,500	17,992	18,000	18,000
03-30	Health/Life	362,283	279,096	325,000	325,000
03-31	Unemployment	7,968	7,804	10,000	10,000
04-00	Worker's Compensation	140,871	158,785	210,000	220,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	37,315	38,266	46,000	54,000
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County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
12-00	Communications	161,366	185,035	176,700	207,900
14-00	Household Expense	12,021	9,492	16,400	16,900
15-12	Public Liability	140,871	156,778	156,778	280,000
17-00	Maintenance-Equipment	238,751	219,963	167,450	203,450
18-00	Maint-Bldgs & Imprvmts	33,055	33,248	28,000	40,740
19-40	Medical, Dental & Lab Exp	54,168	60,114	60,000	65,000
20-00	Memberships	8,804	9,955	10,000	16,655
22-70	Supplies	4,667	3,969	5,000	5,000
22-71	Postage	976	1,165	1,364	1,364
22-72	Books & Periodicals	250	361	500	500
23-80	Professional & Specialize	170,256	151,609	94,050	106,003
24-00	Publications & Legal Ntcs	181	199	200	200
25-00	Rents & Leases-Equipment	6,510	6,228	7,200	7,200
27-00	Small Tools & Instruments	8,722	2,938	5,000	10,500
28-30	Supplies & Services	26,735	46,783	42,975	48,375
28-48	Ambulance Expense	1,081,510	922,942	100,100	100,100
29-50	Transportation & Travel	114,428	99,092	97,000	97,000
30-00	Utilities	70,356	69,578	70,000	73,700
38-00	Inventory Items	2,035	22,093	8,000	21,550
42-10	Notes & Loans	87,154	21,453	21,500	21,500
CAPITALIZED ASSETS					
61-60	Current	95,813	451,310	3,000	32,560
61-69	Prior	0	15,128	0	0
62-72	Autos & Light Trucks	21,478	82,556	0	60,000
62-74	Other	194,857	261,905	0	0
Expenditures/Appropriations - Total		5,570,913	6,076,775	4,131,717	4,677,823
Net Cost:		133,571	(581,459)	852,317	1,811,163

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,641,805	1,743,120	1,706,700	1,742,000
10-20	Current Unsecured	34,261	39,020	38,000	38,000
10-25	Supp 813-Current	29,134	19,335	0	0
10-35	Supp 813-Prior	7,123	8,066	0	0
10-40	Prior Unsecured	2,093	2,097	0	0

PERMITS

21-60	Other	14,891	14,056	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	78,840	213,550	80,259	101,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	12,850	12,553	13,000	13,000
54-90	Other	61,465	32,815	35,000	35,000
55-40	Disaster Relief	0	14,110	0	0
56-30	Other	275,845	314,231	0	0

CHARGES FOR SERVICES

68-60	Institutional Care & Svcs	1,095,464	1,423,144	499,853	536,000
69-29	Fire Protection	1,975,352	2,174,034	2,069,392	2,069,392

MISCELLANEOUS

79-50	Revenue Applic Prior Year	193,616	199,792	0	0
79-70	Other Sales-Miscellaneous	2	10,500	0	0
79-90	Miscellaneous	10,291	564	0	0
79-91	Cancelled Checks	29	0	0	0
79-92	Insurance Rebate	6,071	5,237	0	0
79-93	Insurance Proceeds	494	0	0	0

OTHER FINANCING SOURCES

81-22	In	13,913	227,186	0	0
Revenue - Total		5,453,538	6,453,406	4,442,204	4,534,392

SALARIES AND BENEFITS

01-11	Permanent	6,100	5,200	6,300	6,300
01-12	Extra Help	123,982	139,267	115,500	150,000
01-13	OT, Holiday, Stby	22,107	17,633	36,750	36,750
02-21	FICA	12,046	12,814	12,600	14,768
03-30	Health/Life	21,491	20,156	35,595	35,595
03-31	Unemployment	1,909	1,661	5,250	3,604
04-00	Worker's Compensation	29,881	30,242	31,101	31,101

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	41,801	16,769	25,200	25,200
12-00	Communications	16,504	16,556	23,100	23,100
13-00	Food	5,031	4,192	2,625	2,625
14-00	Household Expense	7,375	6,798	15,750	15,750
15-10	Other	55,841	56,901	63,000	90,000
17-00	Maintenance-Equipment	79,769	100,782	101,000	101,000
18-00	Maint-Bldgs & Imprvmts	121,537	43,632	92,014	92,014
19-40	Medical, Dental & Lab Exp	53,232	49,189	48,825	55,500
20-00	Memberships	1,700	1,700	6,510	6,510
22-70	Supplies	4,030	3,604	5,000	5,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
22-71	Postage	1,122	1,041	2,751	2,751
23-80	Professional & Specialize	3,676,936	3,817,887	4,881,698	4,899,698
24-00	Publications & Legal Ntcs	287	417	1,155	1,155
27-00	Small Tools & Instruments	1,283	666	3,675	3,675
28-30	Supplies & Services	250,192	270,404	79,720	79,720
28-48	Ambulance Expense	313,311	427,579	89,426	110,259
29-50	Transportation & Travel	12,979	3,918	20,500	20,500
30-00	Utilities	94,869	94,877	100,000	100,000
38-00	Inventory Items	42,930	23,488	21,000	21,000
48-00	Taxes & Assessments	133	133	210	210
CAPITALIZED ASSETS					
61-60	Current	24,500	36,769	0	0
62-72	Autos & Light Trucks	0	204,462	0	0
62-74	Other	126,049	349,261	0	0
62-79	Prior Years	13,410	37,186	0	0
OTHER FINANCING USES					
90-91	Contingencies	0	0	0	237,699
Expenditures/Appropriations - Total		5,162,333	5,795,185	5,826,255	6,171,484
Net Cost:		(291,205)	(658,221)	1,384,051	1,637,092

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 359 Function		Budget Unit 9559 - Lake Pillsbury Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10 Current Secured	(40)	(51)	0	0
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PERMITS

21-60 Other	1,025	2,465	1,500	1,500
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FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	102	475	0	0
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USE OF MONEY & PROPERTY

42-01 Interest	367	1,006	0	0
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CHARGES FOR SERVICES

69-29 Fire Protection	16,613	16,496	17,760	17,760
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MISCELLANEOUS

79-90 Miscellaneous	0	500	0	0
79-91 Cancelled Checks	0	30	0	0

Revenue - Total	18,067	20,921	19,260	19,260
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SALARIES AND BENEFITS

04-00 Worker's Compensation	5,138	3,742	6,365	6,365
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SERVICES AND SUPPLIES

15-10 Other	5,914	5,201	5,521	5,521
17-00 Maintenance-Equipment	0	4,806	5,000	5,000
22-70 Supplies	0	0	100	100
22-71 Postage	0	0	50	50
23-80 Professional & Specialize	868	158	3,640	3,640
24-00 Publications & Legal Ntcs	0	0	200	200
28-30 Supplies & Services	5,475	6,858	5,500	5,500
29-50 Transportation & Travel	0	1,736	4,000	4,000

OTHER FINANCING USES

90-91 Contingencies	0	0	0	21,565
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Expenditures/Appropriations - Total	17,395	22,501	30,376	51,941
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Net Cost:	(672)	1,579	11,116	32,681
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County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	1,610,736	1,712,549	1,614,626	1,614,626
10-20	Current Unsecured	35,056	40,000	43,757	43,757
10-25	Supp 813-Current	30,444	20,513	25,000	25,000
10-35	Supp 813-Prior	7,414	8,402	5,000	5,000
10-40	Prior Unsecured	2,105	2,147	5,500	5,500
10-70	Timber Yield	41	4	1,000	1,000

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	44	63	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	46,385	137,725	50,000	55,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	13,148	12,871	12,901	12,901
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CHARGES FOR SERVICES

66-40	Assess & Tax Collection	539,061	542,488	520,000	520,000
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MISCELLANEOUS

79-60	Sale of Fixed Assets	0	25,808	0	0
79-91	Cancelled Checks	2,720	16	0	0
79-92	Insurance Rebate	615	768	0	0

N/A

90-01	Miscellaneous	805	1,070	0	0
Revenue - Total		2,288,573	2,504,425	2,277,784	2,282,784

SALARIES AND BENEFITS

01-11	Permanent	613,884	561,909	675,000	693,000
01-12	Extra Help	30,826	23,551	40,000	40,000
01-14	Other, Term	31,649	5,600	7,000	7,000
02-21	FICA	52,056	45,619	65,000	65,000
02-22	Pers	268,716	267,762	316,000	316,000
02-23	PERS-Co Paid Employee Con	41,956	39,265	58,000	58,000
03-30	Health/Life	133,658	167,178	197,000	197,000
03-31	Unemployment	1,093	999	8,000	8,000
04-00	Worker's Compensation	29,284	34,807	30,000	28,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	4,487	2,743	5,000	5,000
12-00	Communications	4,204	4,898	11,500	11,500
14-00	Household Expense	7,312	8,093	8,100	8,500
15-10	Other	33,463	43,223	38,000	35,000
17-00	Maintenance-Equipment	31,925	31,281	40,000	40,000
18-00	Maint-Bldgs & Imprvmts	14,450	30,238	50,000	50,000
19-40	Medical Supplies	15,267	26,039	35,000	35,000
20-00	Memberships	18,020	17,350	20,500	20,500
22-70	Supplies	12,188	8,759	14,000	14,000
22-72	Books & Periodicals	860	252	1,500	1,500
23-80	Professional & Specialize	96,954	111,029	115,000	115,000
24-00	Publications & Legal Ntcs	0	0	700	700
25-00	Rents & Leases-Equipment	5,978	6,661	8,000	8,000
27-00	Small Tools & Instruments	688	2,293	6,000	6,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
28-30	Supplies & Services	49,964	59,431	145,000	145,000
29-50	Transportation & Travel	18,448	20,248	25,000	28,000
30-00	Utilities	28,676	29,675	32,500	32,500
38-00	Inventory Items	5,531	17,599	25,000	25,000
48-00	Taxes & Assessments	1,351	1,632	2,500	2,500
CAPITALIZED ASSETS					
62-72	Autos & Light Trucks	0	42,788	85,000	85,000
62-73	Shop	0	26,814	0	0
62-74	Other	0	19,483	0	0
OTHER FINANCING USES					
90-91	Contingencies	0	0	95,000	95,000
Expenditures/Appropriations - Total		1,552,889	1,657,219	2,159,300	2,175,700
Net Cost:		(735,684)	(847,206)	(118,484)	(107,084)

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	95,396	102,860	85,000	85,000
10-20	Current Unsecured	2,036	2,355	2,000	2,000
10-25	Supp 813-Current	1,696	1,147	0	0
10-35	Supp 813-Prior	415	472	0	0
10-40	Prior Unsecured	122	125	0	0

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	786	1,691	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	9,002	21,067	7,000	7,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	764	757	700	700
54-90	Other	0	25,171	475,000	475,000

OTHER REVENUES

71-20	Other O & M	2,260	970	0	0
71-21	Sales & Svcs Misc	868,531	903,410	900,000	900,000
71-25	Water Collection-Tax Roll	731	1,024	1,500	1,500
71-26	Reconnections	6,650	6,597	7,000	7,000
71-90	Other Contributions	39,739	50,185	43,500	43,500

MISCELLANEOUS

79-90	Miscellaneous	645	2,906	7,500	7,500
79-91	Cancelled Checks	126	167	0	0
79-92	Insurance Rebate	0	877	0	0
79-93	Insurance Proceeds	25,196	19,665	0	0

Revenue - Total		1,054,095	1,141,445	1,529,200	1,529,200
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SALARIES AND BENEFITS

01-11	Permanent	355,186	411,273	495,000	495,000
02-21	FICA	27,956	31,463	35,000	35,000
02-22	PERS	54,243	58,215	65,000	65,000
02-23	PERS-Co Paid Employee Con	5,279	4,809	5,000	5,000
03-30	Health/Life	61,534	72,115	90,000	90,000
03-31	Unemployment	4,039	3,620	4,500	4,500
04-00	Worker's Compensation	13,117	23,891	15,000	15,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	1,276	1,226	1,200	1,200
12-00	Communications	7,240	9,629	10,000	10,000
14-00	Household Expense	2,988	4,226	4,500	4,500
15-10	Other	27,500	33,159	45,000	45,000
17-00	Maintenance-Equipment	124,387	135,797	157,000	157,000
18-00	Maint-Bldgs & Imprvmts	8,081	13,642	15,000	15,000
20-00	Memberships	3,899	6,159	8,000	8,000
22-70	Supplies	14,687	9,929	11,500	11,500
22-71	Postage	7,016	7,027	10,000	10,000
22-72	Books & Periodicals	143	158	200	200
23-80	Professional & Specialize	26,443	24,388	36,000	36,000
24-00	Publications & Legal Ntcs	30	581	1,600	1,600
25-00	Rents & Leases-Equipment	2,504	2,821	3,000	3,000
27-00	Small Tools & Instruments	240	0	500	500

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
28-30	Supplies & Services	80,415	71,518	93,000	93,000
29-50	Transportation & Travel	15,187	13,648	45,000	45,000
30-00	Utilities	140,684	158,585	165,000	165,000
38-00	Inventory Items	0	358	500	500
42-10	Notes & Loans	10,395	10,395	10,500	10,500
48-00	Taxes & Assessments	161	161	200	200
52-10	Contrib to Non-Co GovAgen	0	2,766	3,000	3,000
CAPITALIZED ASSETS					
61-60	Current	158,890	93,973	480,000	480,000
61-69	Prior	0	4,957	62,000	62,000
62-71	Office	0	13,656	0	0
62-72	Autos & Light Trucks	0	21,868	0	0
62-74	Other	2,175	0	5,000	5,000
Expenditures/Appropriations - Total		1,155,694	1,246,011	1,877,200	1,877,200
Net Cost:		101,599	104,566	348,000	348,000

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	(761)	(852)	(900)	(900)
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USE OF MONEY & PROPERTY

42-01	Interest	13,674	30,609	18,000	18,000
42-10	Rents & Concessions	0	55,069	60,000	60,000

INTERGOVERNMENT REVENUES

56-01	Other	0	263,755	1,240,800	1,565,471
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CHARGES FOR SERVICES

69-20	Other	4,752	5,544	5,400	5,400
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OTHER REVENUES

71-20	Other O & M	1,000	800	0	0
71-21	Sales & Svcs Misc	495,052	470,797	501,000	501,000
71-22	Capacity Expansion Fee	118,314	9,778	10,500	10,500
71-23	Connection Fee	1,940	2,070	1,800	1,800
71-25	Water Collection-Tax Roll	146	0	0	1,000
71-26	Reconnections	1,370	1,682	1,200	1,200
71-90	Other Contributions	14,742	13,030	12,000	12,000

MISCELLANEOUS

79-90	Miscellaneous	698	412	0	0
79-91	Cancelled Checks	0	133,087	0	0

OTHER FINANCING SOURCES

81-22	In	0	200,000	0	0
Revenue - Total		650,927	1,185,780	1,849,800	2,175,471

SALARIES AND BENEFITS

01-11	Permanent	197,563	198,267	201,000	210,000
01-14	Other, Term	3,200	5,641	7,200	7,200
02-21	FICA	15,640	15,435	15,000	15,000
02-22	PERS	73,220	73,100	102,000	132,000
03-30	Health/Life	12,100	12,000	12,000	12,000
03-31	Unemployment	505	600	900	900
03-32	Opt Out	15,569	15,485	18,600	18,600
04-00	Worker's Compensation	5,090	6,167	6,000	6,500

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	871	899	1,000	1,000
12-00	Communications	6,521	7,079	6,300	6,700
14-00	Household Expense	5,438	3,638	4,200	4,200
15-10	Other	13,805	14,811	15,000	15,000
17-00	Maintenance-Equipment	14,937	9,193	13,500	30,000
18-00	Maint-Bldgs & Imprvmts	11,556	27,732	16,800	30,000
20-00	Memberships	1,638	1,682	1,800	1,800
22-70	Supplies	4,132	5,414	16,200	21,000
22-71	Postage	2,316	2,577	2,700	2,700
22-72	Books & Periodicals	230	0	300	300
23-80	Professional & Specialize	19,968	15,356	18,000	21,000
24-00	Publications & Legal Ntcs	0	290	1,500	2,000
25-00	Rents & Leases-Equipment	1,055	1,104	1,500	1,500
26-00	Rents & Leases-Bldg & Imp	27,520	30,093	31,800	31,800

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object		2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1		2	3	4	5
27-00	Small Tools & Instruments	2,267	1,734	4,800	5,500
28-30	Supplies & Services	17,987	19,726	21,000	21,000
29-50	Transportation & Travel	8,289	4,008	4,800	4,800
30-00	Utilities	38,170	42,045	43,500	43,500
38-00	Inventory Items	0	2,317	1,200	2,000
52-10	Contrib to Non-Co GovAgen	3,272	5,520	7,200	7,200
CAPITALIZED ASSETS					
60-00	Cap. Fixed Asset-Land	0	0	200,000	200,000
61-60	Current	53,709	27,699	195,000	282,000
62-72	Autos & Light Trucks	0	0	15,000	15,000
62-74	Other	33,084	25,905	33,000	33,000
CONSTRUCTION IN PROGRESS					
63-04	Water Systems	394,690	88,154	1,152,000	1,476,000
63-13	Buildings & Improvements	0	0	0	43,000
OTHER FINANCING USES					
90-91	Contingencies	0	0	30,000	30,000
Expenditures/Appropriations - Total		984,340	663,670	2,200,800	2,734,200
Net Cost:		333,413	(522,110)	351,000	558,729

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 317 Function		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5

TAXES

10-10	Current Secured	4,328	4,789	2,000	2,000
10-20	Current Unsecured	130	157	125	125
10-25	Supp 813-Current	169	119	25	25
10-35	Supp 813-Prior	34	40	15	15
10-40	Prior Unsecured	8	8	10	10

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	2	4	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	3,790	8,161	2,000	2,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	49	51	25	25
54-90	Other	24,369	5,532	0	0

OTHER REVENUES

71-21	Sales & Svcs Misc	239,165	313,526	306,000	306,000
71-22	Capacity Expansion Fee	10,200	0	0	0
71-23	Connection Fee	1,000	1,055	900	900
71-26	Reconnections	50	0	0	0

MISCELLANEOUS

79-90	Miscellaneous	109	289	0	0
79-91	Cancelled Checks	279	88	0	0
79-92	Insurance Rebate	287	0	0	0

Revenue - Total		283,969	333,817	311,100	311,100
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SALARIES AND BENEFITS

01-11	Permanent	119,265	120,637	131,486	146,538
01-12	Extra Help	1,586	2,349	2,000	2,000
02-21	FICA	9,857	9,999	10,912	10,912
03-30	Health/Life	19,968	20,600	19,740	19,740
04-00	Worker's Compensation	7,925	6,672	8,000	8,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	0	150	600	600
12-00	Communications	2,704	2,430	4,900	4,900
15-10	Other	6,511	8,251	8,400	8,400
17-00	Maintenance-Equipment	7,600	12,640	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	16,199	20,266	15,500	15,500
20-00	Memberships	200	601	660	660
22-70	Supplies	3,576	6,412	3,200	3,200
22-71	Postage	2,677	2,672	3,000	3,000
23-80	Professional & Specialize	89,785	39,411	30,000	45,000
26-00	Rents & Leases-Bldg & Imp	4,440	4,740	4,900	4,900
27-00	Small Tools & Instruments	60	324	1,000	1,000
28-30	Supplies & Services	9,345	15,845	12,000	12,000
29-50	Transportation & Travel	8,199	3,611	6,600	6,600
30-00	Utilities	27,423	30,990	33,000	33,000
48-00	Taxes & Assessments	0	68	150	150

CAPITALIZED ASSETS

62-71	Office	0	1,426	0	0
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County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-25

Fund 317 Function		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water		
Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual	2024-25 Recommended	2024-25 Final Recommended
1	2	3	4	5
62-72 Autos & Light Trucks	0	38,229	0	0
Expenditures/Appropriations - Total	337,321	348,324	311,048	341,100
Net Cost:	53,352	14,506	(52)	30,000

SECTION C

CAPITAL ASSETS DETAIL

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County of Lake Special Districts Local Boards Capital Asset Detail Fiscal Year 2024-25				Capital Asset Detail
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Cemetery Districts

		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Hartley	Landscape & Gravel	-	10,000	-	\$ 10,000
	Weedeaters/mowers			3,600	\$ 3,600
					\$ -
	Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 3,600	\$ 13,600
Kelseyville		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
	Road Improvement		10,000		\$ 10,000
					\$ -
	Total Capital Assets - Kville	\$ -	\$ 10,000	\$ -	\$ 10,000
Lower lake		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
	Gates (2) & fencing		10,000		\$ 10,000
	Printer/Copier			5,000	\$ 5,000
	Rollup door			5,500	\$ 5,500
	Backhoe & riding lawnmower			75,000	\$ 75,000
	Total Capital Assets - Lwr Lake	\$ -	\$ 10,000	\$ 85,500	\$ 95,500
Middletown		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
			50,000		\$ 50,000
	Total Capital Assets - Middletown	\$ -	\$ 50,000	\$ -	\$ 50,000
Upper Lake		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
	Metal carport		5,000		\$ 5,000
	Mower			5,000	\$ 5,000
	Total Capital Assets - Upper Lake	\$ -	\$ 5,000	\$ 5,000	\$ 10,000

Waterworks Districts

		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
County Waterworks #1 Lower Lake					
	Grant for Well		475,000		\$ 475,000
	Abandon Crossover @ Creek		5,000		\$ 5,000
	Plant A - Replace & Enlgarge Tank		62,000		\$ 62,000
	Hydrant @ Quarterhorse			5,000	\$ 5,000
	Total Capital Assets - LL Water	\$ -	\$ 542,000	\$ 5,000	\$ 547,000
Callayomi County Water		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
	New Well Site	200,000			\$ 200,000
	Shop, Paint Backwash Tank, Master Plan, Solar (Post Scrubber)		195,000		\$ 195,000
	Auto/Light Truck			15,000	\$ 15,000
	2 Hydrant Replacements (including service line)			33,000	\$ 33,000
	CIP Santana Well		1,152,000		\$ 1,152,000
	Total Capital Assets - Callayomi	\$ 200,000	\$ 1,347,000	\$ 48,000	\$ 1,595,000
Upper Lake County Water		Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
					\$ -
	Total Capital Assets - UL Water	\$ -	\$ -	\$ -	\$ -

County of Lake Special Districts Local Boards Capital Asset Detail Fiscal Year 2024-25				Capital Asset Detail
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Pest Control

Lake County Vector Control	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Toyota Tacoma			40,000	\$ 40,000
Leica Microscope			20,000	\$ 20,000
Total Capital Assets - Vector Cntrl	\$ -	\$ -	\$ 60,000	\$ 60,000

Conservation

Lake County Resource	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Autos/Light Trucks			75,000	\$ 75,000
Total Capital Assets - Vector Cntrl	\$ -	\$ -	\$ 75,000	\$ 75,000

Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Fire/EMS Apparatus/EMS Equip/Radio & Misc Equip			110,000	\$ 110,000
				\$ -
Total Capital Assets - Lake Co Fire	\$ -	\$ -	\$ 110,000	\$ 110,000

Kelseyville Fire	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
				\$ -
				\$ -
Total Capital Assets -Kville Fire	\$ -	\$ -	\$ -	\$ -

Lakeport Fire	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Station 50 Roof/Parking Lot, Vehicle Exh420 N Forbes Lot Maint/Striping		590,000		\$ 590,000
Chief Vehicle, Amb Remnt #1, Amb Remnt #2, Vehicle Diagnostics			318,000	\$ 318,000
3x LifePack Monitor/defib, Force Entry Door, Radios, Gym Equip			320,000	\$ 320,000
Total Capital Assets -Lkpt Fire	\$ -	\$ 590,000	\$ 638,000	\$ 1,228,000

Northshore Fire	Land	Buildings & Improvements	Equipment	2024-25 Adopted by the Governing Board
Garage door repair		3,000		3,000
				-
Total Capital Assets - Nrthshr Fire	\$ -	\$ 3,000	\$ -	\$ 3,000

SECTION D

POSITIONS AND SALARIES

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County of Lake Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2024-25	Classifications, Positions, & Salaries
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Conservation

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Executive Director	1	104,000
	Program Manager	1	23,824
	Forester	1	19,023
	Project Coordinator	1	22,539
	Bookkeeper	1	58,240
	Fire Safe Council Coord	1	18,720
	Forestry The	1	31,200
	Forester	1	46,155
	Field Technician	1	16,848
	Forester/Project Manger	1	95,680
	Soils/Agriculture Manager	1	34,840
	Finance Manager	1	21,840
	Project Manager	1	89,440

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	\$ 111,600
	Battalion Chief	1	95,380
	Captain	3	86,070
	Captain Mechanic	1	86,070
	Engineer	3	77,328-79,648
	Firefighter/Fire Marshal	1	67,352
	Firefighter/Paramedic	6	62,278-73,646
	Firefighter/EMT	3	58,678
	Paramedic	3	52,872-59,777
	EMT/Driver	3	46,611-47,811
	Financial Analyst	1	66,240
	Finance Assistant	1	42,300
	FLSA 7K	Various	48,000
	Safety Emp. Stipend	Various	25,020
	Extra Help- Limited Term Shifts	1	60,000
	Extra Help- Firefighter/EMT	3	23,333

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	122,862
	Captain	3	77,151-98,467
	Engineer	1	70,860-90,444
	FF/Paramedic	4	62,580-79,860
	FF/EMT	3	52,548-67,070
	Paramedic	1	49,925
	Financial Analyst	1	71,580

County of Lake	Classifications, Positions, & Salaries
Special Districts Local Boards	
Classifications, Positions, & Salaries	
Fiscal Year 2024-25	

Fire Protection District

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief	1	126,228
	Captain/Firefighter/Medic	4	81,612-103,212
	Firefighter/EMT/Mechanic	1	105,756
	Firefighter/Medic	2	81,540-90,084
	Firefighter/EMT	4	58,884-82,656
	Medic	1	56,496
	Office Manager	1	66,156
	Office Assistant	1	54,600
	Extra-Help Firefighter/EMT	2	53,112-58,884

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	105,576
	Battalion Chief	2	86,940
	Fire Captain	2	65,748
	FAE/Paramedic	1	66,696
	Fire Apparatus Engineer (FAE)	2	55,644
	Firefighter/Paramedic	7	54,792-51,648
	Firefighter/EMT	9	47,076-52,992
	Financial Analyst	1	48,660
	Finance Assistant	1	38,400
	Battalion Chief-Extra Help	1	85,824
	Firefighter/EMT-Extra Help	1	6,000
	Firefighter/Paramedic-Extra Help	1	48,000

South Lake County Fire	Position	Total Positions	Annual Salary
	Battalion Chief	1	87,609
	Fire Captain	1	75,489
	Fire Captain/Paramedic	4	80,784
	Fire Apparatus Engineer/Paramedic	4	72,027
	Fire Apparatus Engineer	3	67,272
	Firefighter I	5	27,294
	Communication Operator	1	38,238
	Staff Services Analyst	1	68,928