

ADOPTED BUDGET

2018-19

**COUNTY OF LAKE
SPECIAL DISTRICTS
LOCAL BOARDS**



APPROVED BY LOCAL BOARDS

Compiled By
Danielle Vaars

Under the Direction of
Cathy Saderlund
Auditor-Controller/County Clerk

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

FISCAL YEAR 2018-19

SECTIONS

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

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	1-32
Capital Asset Detail	C	1-2
Positions and Salaries	D	1-3

DISTRICT NAME	FUND	Section	Page
Callayomi County Water District	316	B	29-30
County Waterworks District #1, Lower Lake	315	B	27-28
Glenbrook Cemetery District	306	B	10
Hartley Cemetery District	301	B	1-2
Kelseyville Cemetery District	302	B	3-4
Kelseyville Fire Protection District	353	B	16-17
Lake County Fire Protection District	352	B	14-15
Lake County Resource Conservation District	331	B	11-12
Lake County Vector Control	310	B	25-26
Lake Pillsbury Fire Protection District	359	B	24
Lakeport Fire Protection District	354	B	18-19
Lower Lake Cemetery District	303	B	5-6
Middletown Cemetery District	304	B	7
Northshore Fire Protection District	355	B	20-21
Scotts Valley Water Conservation District	340	B	13
South Lake County Fire Protection District	357	B	22-23
Upper Lake Cemetery District	305	B	8-9
Upper Lake County Water District	317	B	31-32

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 2018-19					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2018	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	\$ 15,710	\$ -	\$ 161,573	\$ 177,283	\$ 167,073	\$ 10,210	\$ 177,283
Kelseyville	\$ 17,104	\$ -	\$ 148,274	\$ 165,378	\$ 156,665	\$ 8,713	\$ 165,378
Lower Lake	\$ 112,517	\$ -	\$ 123,813	\$ 236,330	\$ 236,330	\$ -	\$ 236,330
Middletown	\$ 177,963	\$ -	\$ 133,119	\$ 311,082	\$ 293,653	\$ 17,429	\$ 311,082
Upper Lake	\$ 33,965	\$ 50,000	\$ 82,530	\$ 166,495	\$ 166,495	\$ -	\$ 166,495
Glenbrook	\$ 6,364	\$ -	\$ 15,992	\$ 22,356	\$ 22,356	\$ -	\$ 22,356
Total Cemetery Districts	\$ 363,623	\$ 50,000	\$ 665,301	\$ 1,078,924	\$ 1,042,572	\$ 36,352	\$ 1,078,924
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 896,546	\$ -	\$ 860,983	\$ 1,757,529	\$ 1,719,947	\$ 37,581	\$ 1,757,528
Callayomi County Water	\$ 101,290	\$ 140,039	\$ 4,694,395	\$ 4,935,724	\$ 4,935,724	\$ -	\$ 4,935,724
Upper Lake County Water	\$ 70,392	\$ -	\$ 222,369	\$ 292,761	\$ 279,202	\$ 13,559	\$ 292,761
Total Waterworks Districts	\$ 1,068,228	\$ 140,039	\$ 5,777,747	\$ 6,986,014	\$ 6,934,873	\$ 51,140	\$ 6,986,013
Pest Control							
Lake County Vector Control	\$ 251,267	\$ -	\$ 1,767,162	\$ 2,018,429	\$ 1,712,750	\$ 305,679	\$ 2,018,429
Total Pest Control	\$ 251,267	\$ -	\$ 1,767,162	\$ 2,018,429	\$ 1,712,750	\$ 305,679	\$ 2,018,429
Conservation							
Lake County Resource	\$ 12,698	\$ 37,302	\$ 987,472	\$ 1,037,472	\$ 1,037,472	\$ -	\$ 1,037,472
Scotts Valley Water	\$ 259	\$ -	\$ -	\$ 259	\$ -	\$ 259	\$ 259
Total Conservation	\$ 12,957	\$ 37,302	\$ 987,472	\$ 1,037,731	\$ 1,037,472	\$ 259	\$ 1,037,731
Fire Protection							
Lake County Fire Protection District	\$ 1,318,045	\$ -	\$ 3,783,500	\$ 5,101,545	\$ 4,619,401	\$ 482,144	\$ 5,101,545
Kelseyville Fire Protection District	\$ 799,168	\$ -	\$ 3,557,250	\$ 4,356,418	\$ 3,747,373	\$ 609,046	\$ 4,356,419
Lakeport Fire Protection District	\$ (97,567)	\$ 270,441	\$ 1,918,727	\$ 2,091,601	\$ 2,091,601	\$ -	\$ 2,091,601
Northshore Fire Protection District	\$ 1,114,747	\$ -	\$ 2,731,638	\$ 3,846,385	\$ 3,475,893	\$ 370,492	\$ 3,846,385
South Lake County Fire Protection District	\$ 1,585,912	\$ 835,964	\$ 2,300,757	\$ 4,722,633	\$ 4,722,633	\$ -	\$ 4,722,633
Lake Pillsbury Fire Protection District	\$ 9,725	\$ -	\$ 18,204	\$ 27,929	\$ 27,929	\$ -	\$ 27,929
Total Fire Protection	\$ 4,730,030	\$ 1,106,405	\$ 14,310,076	\$ 20,146,511	\$ 18,684,830	\$ 1,461,682	\$ 20,146,512
Total Special Districts and Other Agencies	\$ 6,426,105	\$ 1,333,746	\$ 23,507,758	\$ 31,267,609	\$ 29,412,497	\$ 1,855,112	\$ 31,267,609

State Controller Schedules		County of Lake				Schedule 13
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2018-19				Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>
District Name	Total Fund Balance June 30, 2018	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2018	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 261,517	\$ -	\$ 245,807	\$ -	\$ 15,710	
Kelseyville	\$ 103,563	\$ -	\$ 64,470	\$ 21,989	\$ 17,104	
Lower Lake	\$ 112,614	\$ -	\$ 97	\$ -	\$ 112,517	
Middletown	\$ 406,627	\$ -	\$ 228,664	\$ -	\$ 177,963	
Upper Lake	\$ 141,659	\$ -	\$ 24,037	\$ 83,657	\$ 33,965	
Glenbrook	\$ 54,470	\$ -	\$ 22,913	\$ 25,193	\$ 6,364	
Total Cemetery Districts	\$ 1,080,450	\$ -	\$ 585,988	\$ 130,839	\$ 363,623	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 1,186,360	\$ -	\$ 136,622	\$ 153,192	\$ 896,546	
Callayomi County Water	\$ 558,546	\$ -	\$ 305,167	\$ 152,089	\$ 101,290	
Upper Lake County Water	\$ 369,900	\$ -	\$ 208,854	\$ 90,654	\$ 70,392	
Total Waterworks Districts	\$ 2,114,806	\$ -	\$ 650,643	\$ 395,935	\$ 1,068,228	
Pest Control						
Lake County Vector Control	\$ 2,166,802	\$ -	\$ 1,678,478	\$ 237,057	\$ 251,267	
Total Pest Control	\$ 2,166,802	\$ -	\$ 1,678,478	\$ 237,057	\$ 251,267	
Conservation						
Lake County Resource	\$ 114,702	\$ -	\$ 102,004	\$ -	\$ 12,698	
Scotts Valley Water	\$ 22,858	\$ -	\$ 10,346	\$ 12,253	\$ 259	
Total Conservation	\$ 137,560	\$ -	\$ 112,350	\$ 12,253	\$ 12,957	
Fire Protection						
Lake County Fire Protection District	\$ 2,790,728	\$ -	\$ 3,926	\$ 1,468,757	\$ 1,318,045	
Kelseyville Fire Protection District	\$ 1,359,762	\$ -	\$ 98,782	\$ 461,812	\$ 799,168	
Lakeport Fire Protection District	\$ 546,737	\$ -	\$ 32,150	\$ 612,154	\$ (97,567)	
Northshore Fire Protection District	\$ 1,778,114	\$ -	\$ 10,000	\$ 653,367	\$ 1,114,747	
South Lake County Fire Protection District	\$ 5,145,820	\$ -	\$ 30,000	\$ 3,529,908	\$ 1,585,912	
Lake Pillsbury Fire Protection District	\$ 9,725	\$ -	\$ -	\$ -	\$ 9,725	
Total Fire Protection	\$ 11,630,886	\$ -	\$ 174,858	\$ 6,725,998	\$ 4,730,030	
Total Special Districts and Other Agencies	\$ 17,130,504	\$ -	\$ 3,202,317	\$ 7,502,082	\$ 6,426,105	

State Controller Schedules	County of Lake	Schedule 14
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2018-19	

District Name	Reserves/ Designations June 30, 2018	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	\$ 245,807	-	-	-	\$ 10,210	\$ 256,017
Endowment (Fund 377)	\$ 202,983	-	-	-	-	\$ 202,983
Endowment Int (Fund 378)	\$ 134,903	-	-	-	-	\$ 134,903
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
Kelseyville						
General	\$ 64,470	-	-	-	-	\$ 64,470
Capacity Expansion	\$ 21,989	-	-	-	\$ 8,713	\$ 30,702
Endowment Deposits (Fund 380)	\$ 145,835	-	-	-	-	\$ 145,835
Endowment Int (Fund 381)	\$ 85,471	-	-	-	-	\$ 85,471
Endowment Hdstone (Fund 382)	\$ 10,200	-	-	-	-	\$ 10,200
Endowment Prepay (Fund 383)	\$ 29,935	-	-	-	-	\$ 29,935
Lower Lake						
General	\$ 97	-	-	-	-	\$ 97
Endowment Deposits (Fund 384)	\$ 473,391	-	-	-	-	\$ 473,391
Endowment Int (Fund 385)	\$ 11,432	-	-	-	-	\$ 11,432
Veteran's Memorial (Fund 386)	\$ 4,407	-	-	-	-	\$ 4,407
Endowment Prepay (Fund 387)	\$ 68,359	-	-	-	-	\$ 68,359
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
Middletown						
General	\$ 228,664	-	-	-	\$ 17,429	\$ 246,093
Endowment Deposits (Fund 388)	\$ 56,400	-	-	-	-	\$ 56,400
Endowment Int (Fund 389)	\$ 38,100	-	-	-	-	\$ 38,100
Upper Lake						
General	\$ 24,037	-	-	-	-	\$ 24,037
Designated-Equipment	\$ 50,000	-	50,000	-	-	-
Designated-Building	\$ 33,657	-	-	-	-	\$ 33,657
Endowment Deposits (Fund 391)	\$ 128,685	-	-	-	-	\$ 128,685
Endowment Int (Fund 392)	\$ 29,292	-	-	-	-	\$ 29,292
Endowment Hdstone (Fund 393)	\$ 7,237	-	-	-	-	\$ 7,237
Glenbrook						
General	\$ 22,913	-	-	-	-	\$ 22,913
Designated-Capacity Expansion	\$ 19,193	-	-	-	-	\$ 19,193
Designated-Capacity Expansion	\$ 6,000	-	-	-	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 7,227	-	-	-	-	\$ 7,227
Endowment Deposits (Fund 394)	\$ 25,880	-	-	-	-	\$ 25,880
Endowment Int (Fund 395)	\$ 8,345	-	-	-	-	\$ 8,345
Endowment Hdstone (Fund 396)	\$ 2,675	-	-	-	-	\$ 2,675

Total Cemetery Districts	\$ 2,227,585	\$ -	\$ 50,000	\$ -	\$ 36,352	\$ 2,213,937
---------------------------------	---------------------	-------------	------------------	-------------	------------------	---------------------

Waterworks Districts

Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 136,622	-	-	-	\$ 37,581	\$ 174,203
Designated-Equipment	\$ 86,042	-	-	-	-	\$ 86,042
Designated-Capacity Expansion	\$ 17,150	-	-	-	-	\$ 17,150
Designated-Water System Repl	\$ 50,000	-	-	-	-	\$ 50,000
FHA (Fund 370)	\$ 72,590	-	-	-	-	\$ 72,590
Callayomi County Water						
General	\$ 305,167	-	-	-	-	\$ 305,167
Designated	\$ 12,050	-	-	-	-	\$ 12,050
Designated-Building	\$ 140,039	-	140,039	-	-	-
Debt Service Fund (369)	\$ 11,265	-	-	-	-	\$ 11,265
Water Capacity Exp (371)	\$ 498,919	-	-	-	-	\$ 498,919
Deposits (Fund 373)	\$ 6,757	-	-	-	-	\$ 6,757
Upper Lake Water						
General	\$ 208,854	-	-	-	\$ 13,559	\$ 222,413
Designated-Capacity Expansion	\$ 90,654	-	-	-	-	\$ 90,654
Debt (Fund 374)	\$ 26,078	-	-	-	-	\$ 26,078

Total Waterworks Districts	\$ 1,662,188	\$ -	\$ 140,039	\$ -	\$ 51,140	\$ 1,573,289
-----------------------------------	---------------------	-------------	-------------------	-------------	------------------	---------------------

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2018-19					
District Name	Reserves/ Designations June 30, 2018	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	
Pest Control							
Lake County Vector Control							
General	\$ 1,678,478	-	-	-	\$ 305,679	\$ 1,984,157	
Building	\$ 237,057	-	-	-	-	\$ 237,057	
Total Pest Control	\$ 1,915,535	\$ -	\$ -	\$ -	\$ 305,679	\$ 2,221,214	
Conservation							
Lake County Resource							
General	\$ 102,004	-	37,302	-	-	\$ 64,702	
Scotts Valley Water							
General	\$ 10,346	-	-	-	\$ 259	\$ 10,605	
Designated-Project	\$ 12,253	-	-	-	-	\$ 12,253	
Total Conservation	\$ 124,603	\$ -	\$ 37,302	\$ -	\$ 259	\$ 87,560	
Fire Protection							
Lake County Fire							
General	\$ 3,926	-	-	-	-	\$ 3,926	
Designated-Equipment	\$ 209,250	-	-	-	287,072	\$ 496,322	
Designated-Building	\$ 333,525	-	-	-	195,072	\$ 528,597	
Designated-Medical Ins-Retirees	\$ -	-	-	-	-	\$ -	
Designated-Medical Svcs & Equip	\$ 925,982	-	-	-	-	\$ 925,982	
Fire Mitigation (Fund 372)	\$ 79,227	-	-	-	-	\$ 79,227	
Kelseyville Fire							
Designated-Imprest Cash	\$ 100	-	-	-	-	\$ 100	
General	\$ 98,682	-	-	-	\$ 169,046	\$ 267,728	
Designated-Equipment	\$ 333,983	-	-	-	200,000	\$ 533,983	
Designated-Medical Insurance	\$ 100,000	-	-	-	100,000	\$ 200,000	
Designated-Medical Svcs & Equip	\$ 27,829	-	-	-	140,000	\$ 167,829	
Fire Mitigation (362)	\$ 31,753	-	-	-	-	\$ 31,753	
Lakeport Fire							
Designated-Imprest Cash	\$ 150	-	-	-	-	\$ 150	
General	\$ 32,000	-	12,000	-	-	\$ 20,000	
Unreserved-Designated (GASB 45)	\$ 28,000	-	\$ 28,000	-	-	\$ -	
Designated-Equipment	\$ 132,747	-	-	-	-	\$ 132,747	
Designated-Building	\$ 206,118	-	-	-	-	\$ 206,118	
Designated-Medical Svcs & Equip	\$ 245,289	-	\$ 230,441	-	-	\$ 14,848	
Fire Mitigation (Fund 363)	\$ 181,800	-	-	-	-	\$ 181,800	
Northshore Fire							
General	\$ 10,000	-	-	-	-	\$ 10,000	
Designated	\$ 55,228	-	-	-	-	\$ 55,228	
Designated-Equipment	\$ 130,586	-	-	-	-	\$ 130,586	
Designated-Building	\$ 252,554	-	-	-	-	\$ 252,554	
Designated-Medical Insurance	\$ 50,400	-	-	-	-	\$ 50,400	
Designated-Medical Svcs & Equip	\$ 164,599	-	\$ -	-	370,492	\$ 535,091	
Fire Mitigation (Fund 361)	\$ 129,652	-	-	-	-	\$ 129,652	
South Lake County Fire							
General	\$ 30,000	-	-	-	-	\$ 30,000	
Designated	\$ 3,040,443	-	835,964	-	-	\$ 2,204,479	
Designated-Equipment	\$ 124,658	-	-	-	-	\$ 124,658	
Designated-Medical	\$ 224,888	-	-	-	-	\$ 224,888	
Designated-Medical Svcs & Equip	\$ 139,919	-	-	-	-	\$ 139,919	
Fire Mitigation (Fund 366)	\$ 44,824	-	-	-	-	\$ 44,824	
Total Fire Protection	\$ 7,368,111	\$ -	\$ 1,106,405	\$ -	\$ 1,461,682	\$ 7,723,388	
Total Special Districts and Other Agencies							
	\$ 13,298,021	\$ -	\$ 1,333,746	\$ -	\$ 1,855,112	\$ 13,819,387	

SECTION B
BUDGETS FINANCING

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 301 Function Hartley Cemetery Dist		Budget Unit 9101 - Hartley Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	102,815	107,528	108,918	108,918
10-20 Current Unsecured	2,465	2,494	2,794	2,794
10-25 Supp 813-Current	400	1,619	300	300
10-35 Supp 813-Prior	191	195	200	200
10-40 Prior Unsecured	83	81	50	50

USE OF MONEY & PROPERTY

42-01 Interest	1,818	2,740	1,100	1,100
----------------	-------	-------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	1,360	1,295	1,309	1,309
54-70 Disaster Rev Loss Backfil	5,322	0	0	0

CHARGES FOR SERVICES

69-21 Cemetery Non Tax	50,050	34,350	40,000	40,000
69-22 Cemetery Taxable	7,000	8,000	6,500	6,500

MISCELLANEOUS

79-92 Insurance Rebate	113	0	402	402
------------------------	-----	---	-----	-----

MISC LOANS

99-98 Cemetery	(47)	36	0	0
----------------	------	----	---	---

Revenue - Total	171,571	158,338	161,573	161,573
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	71,347	61,451	111,590	54,295
01-12 Extra Help	6,730	3,689	13,520	13,520
01-13 OT, Holiday, Stby	1,387	1,387	1,500	1,500
01-14 Other, Term	0	0	0	1,500
02-21 FICA	6,069	5,087	5,431	5,431
02-22 PERS	7,043	3,873	2,859	2,859
03-30 Health/Life	26,657	26,976	20,232	20,232
03-31 Unemployment	843	600	630	630
04-00 Worker's Compensation	4,859	4,880	4,852	4,852

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	107	0	500	500
12-00 Communications	2,509	2,197	2,100	2,100
15-12 Public Liability	3,465	3,575	3,954	3,954
17-00 Maintenance-Equipment	647	2,850	2,500	5,000
18-00 Maint-Bldgs & Imprvmts	5,658	11,152	9,500	10,500
22-70 Supplies	616	976	900	900
22-71 Postage	192	198	200	200
23-80 Professional & Specialize	3,565	322	3,800	3,800
24-00 Publications & Legal Ntcs	0	0	100	100
28-30 Supplies & Services	5,072	5,087	5,500	5,500
29-50 Transportation & Travel	1,555	1,881	2,300	2,300
30-00 Utilities	2,001	3,940	12,700	12,700

CAPITALIZED ASSETS

61-60 Current	0	0	10,000	10,000
62-71 Office	0	0	500	2,500
62-74 Other	386	1,694	2,200	2,200

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 301 Function Hartley Cemetery Dist		Budget Unit 9101 - Hartley Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5
Expenditures/Appropriations - Total	150,710	141,815	217,368	167,073
Net Cost	(20,861)	(16,523)	55,795	5,500

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 302 Function Kelseyville Cemetery Dist		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	94,933	98,077	102,315	102,315
10-20 Current Unsecured	2,142	2,164	2,424	2,424
10-25 Supp 813-Current	351	1,407	0	0
10-35 Supp 813-Prior	166	169	0	0
10-40 Prior Unsecured	73	70	0	0

USE OF MONEY & PROPERTY

42-01 Interest	686	1,077	400	400
----------------	-----	-------	-----	-----

INTERGOVERNMENT REVENUES

54-60 HOPTR	1,181	1,124	1,135	1,135
54-70 Disaster Rev Loss Backfil	4,673	0	0	0

CHARGES FOR SERVICES

69-21 Cemetery Non Tax	35,450	34,250	35,000	35,000
69-22 Cemetery Taxable	8,800	7,150	7,000	7,000

MISCELLANEOUS

79-90 Miscellaneous	921	60	0	0
79-91 Cancelled Checks	0	50	0	0

MISC LOANS

99-98 Cemetery	192	(322)	0	0
----------------	-----	-------	---	---

Revenue - Total	149,569	145,276	148,274	148,274
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	75,476	75,800	82,000	82,000
02-21 FICA	5,436	5,566	6,300	6,300
03-30 Health/Life	21,905	20,499	21,000	21,000
03-31 Unemployment	348	422	450	450
03-39 State Disability	880	688	820	820
04-00 Worker's Compensation	4,395	4,373	4,600	4,600

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	12	232	200	200
12-00 Communications	1,466	1,496	1,500	1,500
14-00 Household Expense	487	440	500	500
15-10 Other	447	511	500	500
15-12 Public Liability	2,520	2,797	3,000	3,000
17-00 Maintenance-Equipment	2,530	2,817	3,000	3,000
18-00 Maint-Bldgs & Imprvmts	1,294	1,090	2,500	2,500
20-00 Memberships	245	245	245	245
22-70 Supplies	169	89	200	200
22-71 Postage	94	98	100	100
23-80 Professional & Specialize	12,228	10,800	15,000	15,000
24-00 Publications & Legal Ntcs	37	0	75	75
27-00 Small Tools & Instruments	0	0	200	200
28-30 Supplies & Services	8,208	8,363	9,000	9,000
29-50 Transportation & Travel	632	0	1,300	1,300
30-00 Utilities	1,746	2,558	4,000	4,000
48-00 Taxes & Assessments	0	55	175	175

Expenditures/Appropriations - Total	140,555	138,940	156,665	156,665
--	----------------	----------------	----------------	----------------

Net Cost	(9,015)	(6,336)	8,391	8,391
-----------------	----------------	----------------	--------------	--------------

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 303 Function Lower Lk Cemetery Dist		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	55,573	57,164	58,113	58,113
10-20 Current Unsecured	1,341	1,338	1,498	1,498
10-25 Supp 813-Current	228	890	0	0
10-35 Supp 813-Prior	108	112	0	0
10-40 Prior Unsecured	46	45	0	0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	3	1	0	0
--------------------------------	---	---	---	---

USE OF MONEY & PROPERTY

42-01 Interest	105	742	0	0
----------------	-----	-----	---	---

INTERGOVERNMENT REVENUES

54-60 HOPTR	740	695	702	702
54-70 Disaster Rev Loss Backfil	2,925	0	0	0

CHARGES FOR SERVICES

69-20 Other	8,475	7,350	7,000	7,000
69-21 Cemetery Non Tax	54,950	57,615	45,000	45,000
69-22 Cemetery Taxable	8,432	8,959	7,000	7,000
69-91 Cemetery Head Stone Ret	3,150	3,150	2,000	2,000

MISCELLANEOUS

79-90 Miscellaneous	4,358	3,143	1,500	1,500
79-99 Donations	1,500	0	1,000	1,000

MISC LOANS

99-98 Cemetery	(411)	(21)	0	0
----------------	-------	------	---	---

Revenue - Total	141,522	141,184	123,813	123,813
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	37,888	32,810	40,500	40,500
01-12 Extra Help	0	0	3,000	3,000
01-13 OT, Holiday, Stby	1,387	853	1,700	1,700
02-21 FICA	3,607	2,532	3,380	3,380
02-22 PERS	12,305	10,934	14,000	14,000
03-30 Health/Life	12,877	10,498	12,000	12,000
04-00 Worker's Compensation	2,192	2,079	3,300	3,300

SERVICES AND SUPPLIES

12-00 Communications	1,926	2,330	3,000	3,000
14-00 Household Expense	36	0	100	100
15-10 Other	2,531	3,089	6,000	6,000
17-00 Maintenance-Equipment	512	964	2,500	2,500
18-00 Maint-Bldgs & Imprvmts	551	339	2,500	2,500
20-00 Memberships	0	100	200	200
22-70 Supplies	743	604	2,000	2,000
22-71 Postage	154	172	500	500
22-72 Books & Periodicals	0	0	150	150
23-80 Professional & Specialize	6,795	2,889	14,000	14,000
24-00 Publications & Legal Ntcs	0	0	500	500
25-00 Rents & Leases-Equipment	0	0	4,000	4,000
27-00 Small Tools & Instruments	245	33	1,000	1,000

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 303 Function Lower Lk Cemetery Dist		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
28-30 Supplies & Services	8,836	5,188	10,000	10,000	
29-50 Transportation & Travel	130	0	500	500	
30-00 Utilities	2,639	2,020	4,000	4,000	
CAPITALIZED ASSETS					
61-69 Prior	0	0	5,000	5,000	
62-71 Office	0	0	2,500	2,500	
62-73 Shop	0	0	10,000	10,000	
62-74 Other	0	0	40,000	40,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	50,000	50,000	
Expenditures/Appropriations - Total	95,354	77,435	236,330	236,330	
Net Cost	(46,168)	(63,748)	112,517	112,517	

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2018-19

Fund 304 Function Middletown Cemetery Dist		Budget Unit 9104 - Middletown Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	96,833	105,744	110,214	110,214
10-20 Current Unsecured	2,108	2,253	2,523	2,523
10-25 Supp 813-Current	384	1,404	700	700
10-35 Supp 813-Prior	182	184	500	500
10-40 Prior Unsecured	78	69	0	0

USE OF MONEY & PROPERTY

42-01 Interest	3,268	4,536	3,000	3,000
----------------	-------	-------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	1,163	1,170	1,182	1,182
54-70 Disaster Rev Loss Backfil	4,979	0	0	0

CHARGES FOR SERVICES

69-21 Cemetery Non Tax	16,350	10,790	12,000	12,000
69-22 Cemetery Taxable	6,090	848	3,000	3,000

MISCELLANEOUS

79-92 Insurance Rebate	16,257	0	0	0
------------------------	--------	---	---	---

MISC LOANS

99-98 Cemetery	465	98	0	0
----------------	-----	----	---	---

Revenue - Total	148,156	127,096	133,119	133,119
------------------------	----------------	----------------	----------------	----------------

SERVICES AND SUPPLIES

12-00 Communications	3,076	3,114	4,000	4,000
14-00 Household Expense	1,495	2,347	3,000	3,000
15-12 Public Liability	4,000	6,117	7,000	7,000
17-00 Maintenance-Equipment	5,196	1,753	10,000	10,000
18-00 Maint-Bldgs & Imprvmts	15,332	14,302	20,000	20,000
19-40 Medical, Dental & Lab Exp	0	0	50	50
20-00 Memberships	55	107	200	200
22-70 Supplies	1,403	1,406	5,000	5,000
22-71 Postage	462	289	400	400
23-80 Professional & Specialize	78,362	78,042	80,000	80,000
24-00 Publications & Legal Ntcs	0	0	100	100
27-00 Small Tools & Instruments	0	43	200	200
28-30 Supplies & Services	691	669	700	700
29-50 Transportation & Travel	6,123	0	8,000	8,000
30-00 Utilities	1,600	2,400	2,500	2,500
38-00 Inventory Items	1,042	0	4,200	4,200

CAPITALIZED ASSETS

61-60 Current	33,898	2,844	110,000	110,000
---------------	--------	-------	---------	---------

OTHER FINANCING USES

90-91 Contingencies	0	0	38,303	38,303
---------------------	---	---	--------	--------

Expenditures/Appropriations - Total	152,735	113,433	293,653	293,653
--	----------------	----------------	----------------	----------------

Net Cost	4,580	(13,663)	160,534	160,534
-----------------	--------------	-----------------	----------------	----------------

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 305 Function Upper Lk Cemetery Dist		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	48,031	50,156	48,000	48,000
10-20 Current Unsecured	1,161	1,173	1,314	1,314
10-25 Supp 813-Current	228	813	0	0
10-35 Supp 813-Prior	104	114	0	0
10-40 Prior Unsecured	39	43	0	0
10-70 Timber Yield	575	26	100	100

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	13	8	0	0
--------------------------------	----	---	---	---

USE OF MONEY & PROPERTY

42-01 Interest	1,123	1,605	1,000	1,000
----------------	-------	-------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	641	609	616	616
54-70 Disaster Rev Loss Backfil	2,511	0	0	0

CHARGES FOR SERVICES

69-21 Cemetery Non Tax	30,675	17,950	26,000	26,000
69-22 Cemetery Taxable	6,500	3,500	4,000	4,000

MISCELLANEOUS

79-91 Cancelled Checks	0	4	0	0
------------------------	---	---	---	---

OTHER FINANCING SOURCES

81-22 In	0	0	1,500	1,500
----------	---	---	-------	-------

MISC LOANS

99-98 Cemetery	213	(181)	0	0
----------------	-----	-------	---	---

Revenue - Total	91,815	75,819	82,530	82,530
------------------------	---------------	---------------	---------------	---------------

SALARIES AND BENEFITS

01-11 Permanent	45,034	42,158	43,464	43,464
01-12 Extra Help	8,231	6,899	7,525	7,525
01-13 OT, Holiday, Stby	542	281	600	600
02-21 FICA	4,125	3,771	3,947	3,947
02-28 Deferred Compensation	1,100	1,100	1,200	1,200
03-31 Unemployment	1,263	1,102	861	861
04-00 Worker's Compensation	3,395	4,567	5,588	5,588

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	145	96	500	500
12-00 Communications	1,793	1,699	1,800	1,800
14-00 Household Expense	182	190	280	280
15-12 Public Liability	1,970	2,455	2,771	2,771
17-00 Maintenance-Equipment	410	1,363	1,800	1,800
18-00 Maint-Bldgs & Imprvmts	1,491	1,178	3,000	3,000
19-40 Medical, Dental & Lab Exp	0	0	30	30
20-00 Memberships	85	138	150	150
22-70 Supplies	738	580	1,000	1,000
22-71 Postage	116	99	150	150
23-80 Professional & Specialize	3,465	522	4,722	4,722

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 305 Function Upper Lk Cemetery Dist		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
24-00 Publications & Legal Ntcs	298	24	100	100	
25-00 Rents & Leases-Equipment	2,286	2,597	0	0	
26-00 Rents & Leases-Bldg & Imp	0	0	3,000	3,000	
27-00 Small Tools & Instruments	79	350	300	550	
28-30 Supplies & Services	1,638	5,175	1,500	1,500	
29-50 Transportation & Travel	1,530	1,573	3,000	3,000	
30-00 Utilities	1,100	1,375	1,800	1,800	
38-00 Inventory Items	0	413	0	600	
48-00 Taxes & Assessments	52	53	70	70	
CAPITALIZED ASSETS					
61-69 Prior	0	0	20,000	26,000	
62-74 Other	5,741	0	50,000	50,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	0	487	
Expenditures/Appropriations - Total	86,810	79,755	159,158	166,495	
Net Cost	(5,005)	3,936	76,628	83,965	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 306 Function Glenbrook Cemetery Dist		Budget Unit 9106 - Glenbrook Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	12,943	13,131	13,090	12,910
10-20 Current Unsecured	293	289	287	287
10-25 Supp 813-Current	64	196	0	0
10-35 Supp 813-Prior	28	29	0	0
10-40 Prior Unsecured	13	10	0	0

USE OF MONEY & PROPERTY

42-01 Interest	425	598	303	303
----------------	-----	-----	-----	-----

INTERGOVERNMENT REVENUES

54-60 HOPTR	162	150	142	142
54-70 Disaster Rev Loss Backfil	799	0	0	0

CHARGES FOR SERVICES

69-21 Cemetery Non Tax	1,800	950	1,800	1,800
69-22 Cemetery Taxable	549	1,500	0	550

MISCELLANEOUS

79-90 Miscellaneous	6,000	0	0	0
---------------------	-------	---	---	---

OTHER FINANCING SOURCES

81-22 In	0	250	0	0
----------	---	-----	---	---

Revenue - Total	23,075	17,103	15,622	15,992
------------------------	---------------	---------------	---------------	---------------

SERVICES AND SUPPLIES

12-00 Communications	315	317	350	350
14-00 Household Expense	255	269	270	270
15-12 Public Liability	972	1,000	1,000	1,000
17-00 Maintenance-Equipment	215	146	300	300
18-00 Maint-Bldgs & Imprvmts	3,816	3,138	2,550	3,150
20-00 Memberships	55	107	107	107
22-70 Supplies	131	67	128	128
22-71 Postage	28	29	60	60
23-80 Professional & Specialize	11,505	7,350	11,200	12,950
24-00 Publications & Legal Ntcs	42	38	100	100
27-00 Small Tools & Instruments	0	0	100	100
29-50 Transportation & Travel	2,670	2,334	3,070	3,070
30-00 Utilities	281	335	315	315
48-00 Taxes & Assessments	38	41	50	50

OTHER FINANCING USES

90-91 Contingencies	0	0	0	406
---------------------	---	---	---	-----

Expenditures/Appropriations - Total	20,322	15,172	19,600	22,356
--	---------------	---------------	---------------	---------------

Net Cost	(2,753)	(1,931)	3,978	6,364
-----------------	----------------	----------------	--------------	--------------

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 331 Function Lake County RCD		Budget Unit 9431 - Lake County RCD Activity Conservation		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	18,210	19,302	19,719	19,719
10-20 Current Unsecured	447	458	513	513
10-25 Supp 813-Current	77	296	0	0
10-35 Supp 813-Prior	37	37	0	0
10-40 Prior Unsecured	16	15	0	0
10-60 Retail Sales and Use	1,485	(3,796)	0	0

FINES, FORFEIT, PENALTIES

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

USE OF MONEY & PROPERTY

42-01 Interest	960	1,365	0	0
42-10 Rents & Concessions	0	7,343	6,000	6,000

INTERGOVERNMENT REVENUES

54-60 HOPTR	246	238	240	240
54-70 Disaster Rev Loss Backfil	1,006	0	0	0
54-90 Other	0	11,914	36,000	772,450
56-01 Other	0	0	827,000	119,000
56-30 Other	30,626	24,807	27,500	27,500

MISCELLANEOUS

79-70 Other Sales-Miscellaneous	26,712	27,148	40,000	40,000
79-90 Miscellaneous	48,088	62,998	50	50
79-99 Donations	55,102	55,200	2,000	2,000

OTHER FINANCING SOURCES

81-31 Residual Equity Transfer	37,854	0	0	0
--------------------------------	--------	---	---	---

Revenue - Total	220,867	207,326	959,022	987,472
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	91,917	86,158	210,000	210,000
01-12 Extra Help	0	17,469	60,000	58,500
02-21 FICA	7,028	7,995	22,410	21,211
03-31 Unemployment	3,522	3,084	18,900	17,721
03-39 State Disability	827	971	3,240	2,953
04-00 Worker's Compensation	3,167	8,501	12,000	12,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	0	0	200	200
12-00 Communications	384	313	1,000	1,000
15-10 Other	0	1,397	1,500	1,500
15-12 Public Liability	6,379	3,863	5,000	5,000
17-00 Maintenance-Equipment	4,627	2,019	1,000	1,000
20-00 Memberships	953	520	1,400	1,400
22-70 Supplies	791	109	1,200	1,200
22-71 Postage	0	15	200	200
22-72 Books & Periodicals	0	0	200	200
23-80 Professional & Specialize	7,948	27,704	477,536	477,536
24-00 Publications & Legal Ntcs	0	0	600	600
25-00 Rents & Leases-Equipment	2,055	5,116	500	500
26-00 Rents & Leases-Bldg & Imp	9,961	10,981	8,361	8,601
27-00 Small Tools & Instruments	0	0	1,000	1,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 331 Function Lake County RCD		Budget Unit 9431 - Lake County RCD Activity Conservation			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
28-30 Supplies & Services	1,217	1,111	8,000	8,000	
29-50 Transportation & Travel	650	2,907	6,310	6,310	
48-00 Taxes & Assessments	0	0	3,400	3,400	
53-50 Resource Management	44,013	30,894	107,000	107,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	8,065	90,440	
Expenditures/Appropriations - Total	185,438	211,126	959,022	1,037,472	
Net Cost	(35,430)	3,800	0	50,000	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 340 Function Scotts Valley Water Cons		Budget Unit 9440 - Scotts Valley Water Cons Activity Conservation		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

USE OF MONEY & PROPERTY

42-01 Interest	188	259	0	0
Revenue - Total	188	259	0	0
Net Cost	(188)	(259)	0	0

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 352 Function Lake County Fire Prot		Budget Unit 9552 - Lake County Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	1,000,489	1,016,569	975,000	975,000
10-20 Current Unsecured	22,361	22,270	22,000	22,000
10-25 Supp 813-Current	3,659	14,673	0	0
10-35 Supp 813-Prior	1,760	1,795	1,000	1,000
10-40 Prior Unsecured	763	736	500	500

PERMITS

21-60 Other	11,204	15,884	9,000	10,000
-------------	--------	--------	-------	--------

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	59,792	43,267	30,000	35,000
--------------------------------	--------	--------	--------	--------

USE OF MONEY & PROPERTY

42-01 Interest	13,672	20,381	5,000	8,000
----------------	--------	--------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	12,332	11,567	12,000	12,000
54-70 Disaster Rev Loss Backfil	48,632	0	0	0
56-30 Other	279,884	563,048	200,000	200,000

CHARGES FOR SERVICES

68-60 Institutional Care & Svcs	1,897,674	2,700,802	1,100,000	1,100,000
69-29 Fire Protection	739,773	1,399,366	1,300,000	1,350,000

MISCELLANEOUS

79-60 Sale of Fixed Assets	23,000	9,001	5,000	5,000
79-90 Miscellaneous	95,224	51,250	25,000	25,000
79-91 Cancelled Checks	1,498	0	0	0

OTHER FINANCING SOURCES

81-22 In	30,000	30,000	40,000	40,000
----------	--------	--------	--------	--------

Revenue - Total	4,241,716	5,900,608	3,724,500	3,783,500
------------------------	------------------	------------------	------------------	------------------

SALARIES AND BENEFITS

01-11 Permanent	1,262,586	1,475,397	1,472,807	1,564,815
01-12 Extra Help	129,497	134,742	130,000	130,000
01-13 OT, Holiday, Stby	224,518	349,169	275,000	250,000
01-14 Other, Term	0	0	0	75,000
02-21 FICA	30,881	36,876	49,687	75,137
02-22 PERS	391,032	458,506	472,220	479,230
02-23 PERS-Co Paid Employee Con	98,764	108,867	116,155	114,825
03-30 Health/Life	420,465	505,532	502,200	502,200
03-31 Unemployment	6,332	5,988	52,890	55,926
03-32 Opt Out	0	0	36,000	36,000
03-45 Retiree OPEB	0	0	47,500	57,500
04-00 Worker's Compensation	138,008	159,545	163,568	163,568

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	67,382	34,111	71,500	71,500
12-00 Communications	138,917	174,832	239,000	239,000
14-00 Household Expense	3,646	4,832	6,000	6,500
15-10 Other	1,950	1,800	4,200	4,200

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 352 Function Lake County Fire Prot		Budget Unit 9552 - Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object		2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted
1		2	3	4	5
15-12	Public Liability	24,897	25,968	3,000	3,000
15-13	Fire & Allied Cvrgrs	0	0	27,000	27,000
17-00	Maintenance-Equipment	88,059	71,533	90,000	90,000
18-00	Maint-Bldgs & Imprvmts	3,106	11,682	15,000	15,000
20-00	Memberships	1,800	3,350	6,000	6,000
22-70	Supplies	4,289	4,958	8,500	8,500
22-71	Postage	535	525	1,500	1,500
22-72	Books & Periodicals	2,773	2,354	2,900	2,900
23-80	Professional & Specialize	121,791	99,508	148,000	148,000
24-00	Publications & Legal Ntcs	279	299	500	500
25-00	Rents & Leases-Equipment	0	2,649	3,000	3,000
27-00	Small Tools & Instruments	1,599	481	3,500	3,500
28-30	Supplies & Services	74,836	42,163	49,500	49,500
28-48	Ambulance Expense	469,343	875,316	75,000	75,000
29-50	Transportation & Travel	53,106	52,769	58,500	58,500
30-00	Utilities	39,232	42,957	51,500	51,500
38-00	Inventory Items	5,309	16,593	46,000	46,000
42-10	Notes & Loans	49,257	49,251	49,100	49,100
48-00	Taxes & Assessments	253	235	1,500	1,500
CAPITALIZED ASSETS					
61-60	Current	20,782	0	10,000	10,000
62-71	Office	14,255	15,448	0	0
62-74	Other	375,055	171,721	0	40,000
62-76	Fire Hoses	0	6,634	0	0
62-79	Prior Years	0	13,440	0	4,000
CONSTRUCTION IN PROGRESS					
63-13	Buildings & Improvements	22,325	32,019	90,000	100,000
Expenditures/Appropriations - Total		4,286,858	4,992,047	4,378,727	4,619,401
Net Cost		45,142	(908,560)	654,227	835,901

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 353 Function Kelseyville Fire Prot		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	1,307,137	1,349,225	1,294,200	1,355,795
10-20 Current Unsecured	29,448	29,750	29,500	32,155
10-25 Supp 813-Current	4,807	19,343	4,800	19,000
10-35 Supp 813-Prior	2,281	2,324	2,000	2,000
10-40 Prior Unsecured	1,005	968	1,000	950

PERMITS

21-60 Other	11,776	12,238	9,500	9,500
-------------	--------	--------	-------	-------

USE OF MONEY & PROPERTY

42-01 Interest	5,223	9,756	2,000	2,000
----------------	-------	-------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	16,240	15,452	16,000	15,000
54-70 Disaster Rev Loss Backfil	64,063	0	0	0
54-90 Other	415,853	450,757	50,000	50,000
56-30 Other	15,631	4,450	0	0

CHARGES FOR SERVICES

66-10 Planning & Engineering	2,720	2,040	0	850
68-60 Institutional Care & Svcs	1,466,132	1,964,590	1,400,000	1,850,000
69-20 Other	170	0	0	0
69-29 Fire Protection	183,173	182,584	180,000	180,000

MISCELLANEOUS

79-90 Miscellaneous	106,228	22,016	20,000	0
79-91 Cancelled Checks	(3,085)	325	0	0
79-93 Insurance Proceeds	1,097	41,047	0	0

OTHER FINANCING SOURCES

81-22 In	40,000	40,000	40,000	40,000
----------	--------	--------	--------	--------

Revenue - Total	3,669,898	4,146,866	3,049,000	3,557,250
------------------------	------------------	------------------	------------------	------------------

SALARIES AND BENEFITS

01-11 Permanent	974,861	1,007,542	1,220,330	1,240,000
01-12 Extra Help	357,202	456,865	350,000	450,000
01-13 OT, Holiday, Stby	192,043	256,231	195,000	200,000
01-14 Other, Term	0	0	0	45,880
02-21 FICA	20,344	29,246	29,000	30,000
02-22 PERS	371,654	496	120,000	15,000
02-23 PERS-Co Paid Employee Con	33,495	381,837	416,000	484,700
03-30 Health/Life	289,772	280,615	380,000	300,000
03-31 Unemployment	64	4,842	5,000	5,000
03-32 Opt Out	9,612	10,190	10,800	5,400
04-00 Worker's Compensation	126,424	113,400	127,000	150,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	15,221	15,269	19,400	75,500
12-00 Communications	42,372	60,811	60,459	59,704
14-00 Household Expense	4,954	6,089	5,828	11,620
15-10 Other	17,763	20,450	24,000	25,000
17-00 Maintenance-Equipment	65,894	108,198	65,000	85,000
18-00 Maint-Bldgs & Imprvmts	8,588	5,361	12,500	15,380

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 353 Function Kelseyville Fire Prot		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
20-00 Memberships	760	940	1,490	940	
22-70 Supplies	2,333	2,799	2,500	2,500	
22-71 Postage	734	723	700	750	
22-72 Books & Periodicals	789	196	191	250	
23-80 Professional & Specialize	399,528	357,746	150,000	174,490	
24-00 Publications & Legal Ntcs	27	129	50	145	
27-00 Small Tools & Instruments	524	132	1,500	1,500	
28-30 Supplies & Services	27,702	21,148	15,750	21,181	
28-48 Ambulance Expense	143,220	338,396	10,000	14,250	
29-50 Transportation & Travel	65,888	85,040	65,000	80,000	
30-00 Utilities	24,831	23,868	25,800	29,141	
38-00 Inventory Items	21,920	9,779	3,000	18,500	
42-10 Notes & Loans	195,422	195,422	195,450	195,500	
48-00 Taxes & Assessments	51	41	42	42	
CAPITALIZED ASSETS					
61-60 Current	0	0	0	10,000	
62-71 Office	0	6,450	0	0	
62-74 Other	0	57,369	0	0	
Expenditures/Appropriations - Total	3,413,995	3,857,620	3,511,790	3,747,373	
Net Cost	(255,903)	(289,245)	462,790	190,123	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 354 Function Lakeport Fire Protect Dis		Budget Unit 9554 - Lakeport Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	768,755	797,401	750,620	750,620
10-20 Current Unsecured	18,419	18,626	19,400	19,400
10-25 Supp 813-Current	2,995	12,096	0	2,500
10-35 Supp 813-Prior	1,428	1,459	0	0
10-40 Prior Unsecured	625	606	0	0

PERMITS

21-60 Other	8,450	9,516	8,000	8,000
-------------	-------	-------	-------	-------

USE OF MONEY & PROPERTY

42-01 Interest	3,246	2,611	0	0
42-10 Rents & Concessions	3,125	3,453	3,684	3,684

INTERGOVERNMENT REVENUES

54-60 HOPTR	10,158	9,674	9,088	9,088
54-70 Disaster Rev Loss Backfil	39,867	0	0	0
56-30 Other	60,319	103,717	0	0

CHARGES FOR SERVICES

68-60 Institutional Care & Svcs	1,228,556	1,321,490	1,000,000	800,000
69-20 Other	7,790	11,110	6,500	9,000
69-29 Fire Protection	226,353	281,580	255,172	280,000

MISCELLANEOUS

79-60 Sale of Fixed Assets	20,562	18,000	0	0
79-90 Miscellaneous	4,194	4,614	0	0
79-91 Cancelled Checks	1,057	12	0	0
79-92 Insurance Rebate	5,244	0	0	0

OTHER FINANCING SOURCES

81-22 In	36,433	36,434	36,435	36,435
----------	--------	--------	--------	--------

Revenue - Total	2,447,577	2,632,401	2,088,899	1,918,727
------------------------	------------------	------------------	------------------	------------------

SALARIES AND BENEFITS

01-11 Permanent	884,821	861,494	764,800	647,121
01-12 Extra Help	122,227	113,530	136,650	60,000
01-13 OT, Holiday, Stby	289,068	365,867	212,116	216,205
02-21 FICA	19,505	21,144	18,500	18,000
02-22 PERS	200,164	207,109	213,303	195,421
03-30 Health/Life	330,435	393,930	332,502	317,061
03-31 Unemployment	0	2,681	2,500	2,500
04-00 Worker's Compensation	67,861	70,202	85,741	73,656

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	12,280	17,539	13,562	10,617
12-00 Communications	4,995	5,659	4,700	6,599
14-00 Household Expense	3,622	3,109	2,000	2,000
15-10 Other	7,154	7,802	7,780	7,502
15-12 Public Liability	43,469	42,945	47,284	43,251
17-00 Maintenance-Equipment	12,741	11,407	13,000	13,000
18-00 Maint-Bldgs & Imprvmts	10,034	10,380	7,500	3,500
19-40 Medical, Dental & Lab Exp	46,822	35,130	40,000	26,400
20-00 Memberships	2,775	4,445	5,040	5,040

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 354 Function Lakeport Fire Protect Dis		Budget Unit 9554 - Lakeport Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
22-70 Supplies	2,561	2,446	2,250	4,000	
22-71 Postage	857	1,086	750	1,200	
22-72 Books & Periodicals	2,257	1,779	1,733	1,800	
23-80 Professional & Specialize	66,713	112,010	111,361	125,589	
24-00 Publications & Legal Ntcs	1,281	518	400	400	
25-00 Rents & Leases-Equipment	18,487	18,546	29,028	29,028	
26-00 Rents & Leases-Bldg & Imp	0	0	5	5	
27-00 Small Tools & Instruments	2,057	782	2,000	2,000	
28-30 Supplies & Services	11,043	3,071	4,000	12,000	
28-48 Ambulance Expense	119,279	92,589	75,400	64,400	
29-50 Transportation & Travel	4,807	5,493	0	0	
30-00 Utilities	53,922	60,690	49,062	47,400	
42-10 Notes & Loans	36,434	41,289	36,435	36,435	
48-00 Taxes & Assessments	0	106	50	50	
52-10 Contrib to Non-Co GovAgen	99,093	238,333	82,347	119,421	
CAPITALIZED ASSETS					
62-74 Other	5,471	14,794	0	0	
Expenditures/Appropriations - Total	2,482,233	2,767,906	2,301,799	2,091,601	
Net Cost	34,656	135,505	212,900	172,874	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 355 Function Northshore Fire Prot Dist		Budget Unit 9555 - Northshore Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	822,267	856,934	855,000	855,000
10-20 Current Unsecured	19,846	19,970	22,366	22,366
10-25 Supp 813-Current	3,975	13,942	3,000	3,000
10-35 Supp 813-Prior	1,811	1,996	1,000	1,000
10-40 Prior Unsecured	676	746	2,000	2,000

PERMITS

21-60 Other	9,449	10,695	9,500	9,500
-------------	-------	--------	-------	-------

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	246	138	0	0
--------------------------------	-----	-----	---	---

USE OF MONEY & PROPERTY

42-01 Interest	6,390	10,402	6,000	6,000
42-10 Rents & Concessions	0	28,710	18,360	18,360

INTERGOVERNMENT REVENUES

54-60 HOPTR	10,945	10,372	10,476	10,476
54-70 Disaster Rev Loss Backfil	43,097	0	0	0
54-90 Other	0	5,000	5,000	10,000
56-30 Other	336,422	272,669	70,000	85,000

CHARGES FOR SERVICES

66-30 Agricultural Services	5,909	6,612	5,000	0
68-60 Institutional Care & Svcs	1,481,655	2,570,284	750,000	900,000
69-20 Other	5,909	3,867	6,000	6,000
69-29 Fire Protection	668,232	645,331	668,000	650,000

MISCELLANEOUS

79-60 Sale of Fixed Assets	16,650	0	0	0
79-90 Miscellaneous	240,746	226,780	87,400	90,000
79-91 Cancelled Checks	10	13,816	0	12,936
79-99 Donations	5,140	1,650	0	0

OTHER FINANCING SOURCES

81-22 In	27,800	50,000	40,000	50,000
Revenue - Total	3,707,172	4,749,914	2,559,102	2,731,638

SALARIES AND BENEFITS

01-11 Permanent	1,114,285	1,081,732	1,165,000	1,217,000
01-12 Extra Help	118,721	114,284	60,000	60,000
01-13 OT, Holiday, Stby	167,475	253,867	150,000	150,000
01-14 Other, Term	51,663	82,804	60,000	45,000
02-21 FICA	26,480	29,752	30,000	30,000
02-22 PERS	338,073	342,908	336,000	366,550
02-23 PERS-Co Paid Employee Con	8,700	8,097	8,500	10,302
02-28 Deferred Compensation	0	0	0	18,000
03-30 Health/Life	307,936	295,338	330,000	364,300
03-31 Unemployment	14,573	15,894	25,000	20,000
04-00 Worker's Compensation	88,423	108,130	88,423	115,316

SERVICES AND SUPPLIES

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 355 Function Northshore Fire Prot Dist		Budget Unit 9555 - Northshore Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
11-00 Clothing & Personal Suppl	27,872	17,562	21,600	21,600	
12-00 Communications	88,857	96,178	113,000	103,200	
14-00 Household Expense	7,501	7,906	8,600	8,700	
15-12 Public Liability	57,706	73,096	72,985	77,900	
17-00 Maintenance-Equipment	55,336	52,616	125,000	124,900	
18-00 Maint-Bldgs & Imprvmts	12,315	13,702	12,500	12,800	
19-40 Medical, Dental & Lab Exp	36,788	41,566	40,000	45,000	
20-00 Memberships	7,569	6,306	7,200	7,200	
22-70 Supplies	3,404	3,924	5,000	5,000	
22-71 Postage	1,164	1,440	1,500	1,500	
22-72 Books & Periodicals	2,441	190	1,000	1,000	
23-80 Professional & Specialize	34,012	71,754	62,100	95,025	
24-00 Publications & Legal Ntcs	187	180	500	500	
25-00 Rents & Leases-Equipment	8,065	6,920	8,100	8,100	
27-00 Small Tools & Instruments	521	0	1,000	1,000	
28-30 Supplies & Services	21,166	18,329	26,000	29,000	
28-48 Ambulance Expense	485,017	1,089,845	71,400	69,900	
29-50 Transportation & Travel	47,192	57,022	55,000	55,000	
30-00 Utilities	38,676	40,153	40,000	40,000	
38-00 Inventory Items	8,621	6,623	6,000	4,000	
42-10 Notes & Loans	173,065	58,065	58,100	158,100	
CAPITALIZED ASSETS					
61-60 Current	31,310	0	58,000	0	
62-71 Office	0	21,324	0	0	
62-72 Autos & Light Trucks	67,991	34,544	0	0	
62-74 Other	206,602	67,607	0	200,000	
62-79 Prior Years	10,741	0	0	10,000	
Expenditures/Appropriations - Total	3,670,448	4,119,658	3,047,508	3,475,893	
Net Cost	(36,724)	(630,256)	488,406	744,255	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 357 Function South Lk Co Fire Protect		Budget Unit 9557 - South Lake County Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	1,090,556	1,177,394	1,148,977	1,152,977
10-20 Current Unsecured	23,910	25,206	24,000	24,000
10-25 Supp 813-Current	4,522	15,936	0	0
10-35 Supp 813-Prior	2,106	2,138	0	0
10-40 Prior Unsecured	912	786	0	0

PERMITS

21-60 Other	13,742	14,003	10,000	10,000
-------------	--------	--------	--------	--------

USE OF MONEY & PROPERTY

42-01 Interest	28,495	63,256	5,000	17,000
----------------	--------	--------	-------	--------

INTERGOVERNMENT REVENUES

54-60 HOPTR	13,186	13,092	14,000	14,000
54-70 Disaster Rev Loss Backfil	58,187	0	0	0
54-90 Other	196,503	406,624	35,000	35,000
56-30 Other	74,080	235,986	74,080	119,080

CHARGES FOR SERVICES

66-50 Auditing & Accounting	25	25	0	0
68-60 Institutional Care & Svcs	1,102,816	515,130	400,000	400,000
69-20 Other	124,965	24,928	15,000	15,000
69-29 Fire Protection	414,333	401,590	390,700	390,700

MISCELLANEOUS

79-50 Revenue Applic Prior Year	204,485	42,330	104,000	104,000
79-90 Miscellaneous	99,205	60,135	0	19,000
79-91 Cancelled Checks	0	9,110	0	0
79-93 Insurance Proceeds	16,271	3,391	0	0

OTHER FINANCING SOURCES

81-22 In	191,416	186,830	0	0
Revenue - Total	3,659,716	3,197,890	2,220,757	2,300,757

SALARIES AND BENEFITS

01-11 Permanent	5,900	5,500	6,000	6,000
01-12 Extra Help	89,319	135,583	97,000	101,500
01-13 OT, Holiday, Stby	24,964	101,886	35,000	35,000
02-21 FICA	9,319	18,894	10,900	11,300
03-30 Health/Life	31,800	24,224	23,600	23,600
03-31 Unemployment	4,398	7,251	8,800	9,100
04-00 Worker's Compensation	38,339	27,085	27,000	21,842

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	18,789	33,878	9,000	49,000
12-00 Communications	7,487	9,410	8,200	8,200
13-00 Food	1,930	1,439	2,500	2,500
14-00 Household Expense	4,664	5,303	5,300	5,300
15-10 Other	51,474	51,965	52,800	52,800
17-00 Maintenance-Equipment	16,520	24,061	13,800	22,400
18-00 Maint-Bldgs & Imprvmts	66,972	55,521	18,000	18,000
19-40 Medical, Dental & Lab Exp	0	0	46,500	46,500
20-00 Memberships	2,690	3,554	3,350	3,350

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 357 Function South Lk Co Fire Protect		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
22-70 Supplies	3,105	2,101	3,000	3,000	
22-71 Postage	464	376	620	620	
22-72 Books & Periodicals	684	131	2,500	2,500	
23-80 Professional & Specialize	52,073	2,136,903	3,237,147	3,941,597	
24-00 Publications & Legal Ntcs	200	136	1,100	1,100	
27-00 Small Tools & Instruments	5,163	3,564	3,500	3,500	
28-30 Supplies & Services	22,776	48,623	42,400	61,400	
28-48 Ambulance Expense	404,200	173,792	100,000	100,000	
29-50 Transportation & Travel	1,093	4,056	2,000	2,000	
30-00 Utilities	46,519	46,755	47,100	47,100	
38-00 Inventory Items	3,791	1,707	5,000	5,000	
42-10 Notes & Loans	154,328	0	0	0	
48-00 Taxes & Assessments	83	92	100	100	
CAPITALIZED ASSETS					
61-60 Current	40,450	0	0	0	
62-71 Office	0	8,264	0	0	
62-72 Autos & Light Trucks	56,457	0	0	0	
62-74 Other	175,193	437,644	0	0	
62-79 Prior Years	1,706	70,816	0	0	
OTHER FINANCING USES					
90-91 Contingencies	0	0	138,324	138,324	
Expenditures/Appropriations - Total	1,342,849	3,440,515	3,950,541	4,722,633	
Net Cost	(2,316,867)	242,625	1,729,784	2,421,876	

County Budget Act
January 2010 Edition, revision #1

Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2018-19

Fund 359 Function Lake Pillsbury Fire Prot		Budget Unit 9559 - Lake Pillsbury Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured (311) (30) 0 0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 625 512 0 0

USE OF MONEY & PROPERTY

42-01 Interest 70 103 0 0

CHARGES FOR SERVICES

69-29 Fire Protection 17,567 17,703 18,204 18,204

MISCELLANEOUS

79-91 Cancelled Checks 329 0 0 0

Revenue - Total 18,280 18,287 18,204 18,204

SALARIES AND BENEFITS

01-11 Permanent 912 3,225 3,500 3,500

02-21 FICA 246 646 650 650

03-31 Unemployment 48 132 150 150

03-39 State Disability 10 36 40 40

04-00 Worker's Compensation 1,210 1,418 1,500 1,500

SERVICES AND SUPPLIES

15-10 Other 4,170 4,375 4,400 4,400

17-00 Maintenance-Equipment 0 0 64 9,789

23-80 Professional & Specialize 5,695 2,130 6,100 6,100

28-30 Supplies & Services 1,800 1,800 1,800 1,800

Expenditures/Appropriations - Total 14,091 13,762 18,204 27,929

Net Cost (4,189) (4,525) 0 9,725

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 310 Function Lake Co Vector Control		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	1,138,080	1,194,027	1,202,993	1,202,993
10-20 Current Unsecured	26,647	27,100	30,352	30,352
10-25 Supp 813-Current	4,639	17,724	3,000	3,000
10-35 Supp 813-Prior	2,179	2,249	1,700	1,700
10-40 Prior Unsecured	932	893	1,000	1,000
10-70 Timber Yield	1,939	86	1,900	1,900

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	45	26	0	0
--------------------------------	----	----	---	---

USE OF MONEY & PROPERTY

42-01 Interest	15,040	18,589	12,000	12,000
----------------	--------	--------	--------	--------

INTERGOVERNMENT REVENUES

54-60 HOPTR	14,696	14,076	14,217	14,217
54-70 Disaster Rev Loss Backfil	59,459	0	0	0

CHARGES FOR SERVICES

66-40 Assess & Tax Collection	477,030	520,142	500,000	500,000
-------------------------------	---------	---------	---------	---------

MISCELLANEOUS

79-91 Cancelled Checks	153	182	0	0
------------------------	-----	-----	---	---

N/A

90-01 Miscellaneous	134	7,322	0	0
---------------------	-----	-------	---	---

Revenue - Total	1,740,974	1,802,416	1,767,162	1,767,162
------------------------	------------------	------------------	------------------	------------------

SALARIES AND BENEFITS

01-11 Permanent	524,592	547,687	569,000	569,000
01-12 Extra Help	33,365	29,848	29,000	29,000
01-14 Other, Term	6,000	6,000	29,200	29,200
02-21 FICA	86,955	91,916	98,000	98,000
02-22 Pers	190,488	203,115	225,000	225,000
02-23 PERS-Co Paid Employee Con	41,434	41,057	45,000	45,000
03-30 Health/Life	152,820	143,372	160,000	160,000
03-31 Unemployment	3,311	2,620	7,000	7,000
04-00 Worker's Compensation	26,877	31,147	26,000	26,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	2,262	4,238	4,500	5,000
12-00 Communications	1,333	3,082	3,500	3,500
14-00 Household Expense	2,984	3,013	3,500	3,500
15-10 Other	21,967	20,337	21,000	21,000
17-00 Maintenance-Equipment	16,707	16,913	15,850	17,000
18-00 Maint-Bldgs & Imprvmts	11,697	31,023	30,000	30,000
19-40 Medical Supplies	13,320	18,074	16,500	18,000
20-00 Memberships	13,697	14,852	16,650	16,650
22-70 Supplies	5,847	7,272	7,000	7,300
22-72 Books & Periodicals	448	491	900	900
23-80 Professional & Specialize	82,687	70,273	90,000	90,000
24-00 Publications & Legal Ntcs	0	263	700	700
25-00 Rents & Leases-Equipment	4,246	4,798	6,000	6,000
27-00 Small Tools & Instruments	4,977	1,107	6,000	6,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 310 Function Lake Co Vector Control		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
28-30 Supplies & Services	127,074	139,824	140,000	140,000	
29-50 Transportation & Travel	12,239	11,330	15,000	15,000	
30-00 Utilities	16,213	19,493	25,000	25,000	
38-00 Inventory Items	12,078	3,469	15,000	15,000	
48-00 Taxes & Assessments	837	1,806	2,500	2,500	
CAPITALIZED ASSETS					
61-60 Current	677,883	0	0	0	
62-74 Other	34,898	0	6,500	6,500	
OTHER FINANCING USES					
90-91 Contingencies	0	0	95,000	95,000	
Expenditures/Appropriations - Total	2,129,236	1,468,421	1,709,300	1,712,750	
Net Cost	388,262	(333,995)	(57,862)	(54,412)	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 315 Function Waterwks #1-Lower Lake		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water District		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	70,233	66,023	40,000	40,000
10-20 Current Unsecured	1,612	1,456	1,700	1,700
10-25 Supp 813-Current	263	1,046	0	0
10-35 Supp 813-Prior	125	128	0	0
10-40 Prior Unsecured	55	53	0	0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	214	481	0	0
--------------------------------	-----	-----	---	---

USE OF MONEY & PROPERTY

42-01 Interest	10,265	14,086	5,000	5,000
----------------	--------	--------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	889	756	500	500
54-70 Disaster Rev Loss Backfil	3,498	0	0	0

CHARGES FOR SERVICES

66-50 Auditing & Accounting	162	116	0	0
-----------------------------	-----	-----	---	---

OTHER REVENUES

71-21 Sales & Svcs Misc	705,288	626,958	753,466	753,466
71-22 Capacity Expansion Fee	17,150	17,917	17,600	17,600
71-23 Connection Fee	708	50	600	600
71-25 Water Collection-Tax Roll	1,811	1,718	1,830	1,830
71-26 Reconnections	4,119	6,553	7,825	7,825
71-90 Other Contributions	14,034	21,143	24,859	24,858

MISCELLANEOUS

79-50 Revenue Applic Prior Year	12,009	14,752	0	0
79-90 Miscellaneous	5,760	25,280	7,604	7,604
79-91 Cancelled Checks	6	4,823	0	0
79-93 Insurance Proceeds	0	109,026	0	0

Revenue - Total	848,201	912,365	860,984	860,983
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	254,065	211,050	315,000	315,000
01-13 OT, Holiday, Stby	17,278	14,447	0	0
01-14 Other, Term	27,960	0	0	0
02-21 FICA	27,901	34,895	48,000	48,000
02-22 PERS	88,554	23,216	36,000	36,000
02-23 PERS-Co Paid Employee Con	0	6,952	4,200	4,200
03-30 Health/Life	46,269	39,592	57,600	57,600
03-31 Unemployment	4,731	8,925	6,000	6,000
04-00 Worker's Compensation	11,396	13,707	12,000	12,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	743	1,500	1,560	1,560
12-00 Communications	4,164	5,993	10,140	10,140
14-00 Household Expense	3,508	4,248	4,500	4,500
15-10 Other	9,947	13,238	9,600	9,600
17-00 Maintenance-Equipment	15,229	30,391	52,800	52,800
18-00 Maint-Bldgs & Imprvmts	61,048	105,303	58,800	58,800
20-00 Memberships	2,351	2,716	3,000	3,000

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 315 Function Waterwks #1-Lower Lake		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water District			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
22-70 Supplies	2,276	5,085	6,600	6,600	
22-71 Postage	3,662	4,626	5,050	5,050	
22-72 Books & Periodicals	0	202	240	240	
23-66 Clayton Fire-Svcs & Suppl	87,661	0	0	0	
23-80 Professional & Specialize	31,144	75,858	23,400	23,400	
24-00 Publications & Legal Ntcs	1,912	705	1,200	1,200	
25-00 Rents & Leases-Equipment	8,133	2,731	4,800	4,800	
26-00 Rents & Leases-Bldg & Imp	0	8,070	10,800	10,800	
27-00 Small Tools & Instruments	1,299	5,172	6,000	6,000	
28-30 Supplies & Services	30,199	32,207	42,000	42,000	
29-50 Transportation & Travel	7,972	11,631	15,000	15,000	
30-00 Utilities	105,483	96,759	96,600	96,600	
38-00 Inventory Items	2,231	1,638	2,500	2,500	
48-00 Taxes & Assessments	54	0	0	0	
52-10 Contrib to Non-Co GovAgen	0	0	500	500	
CAPITALIZED ASSETS					
60-00 Cap. Fixed Asset-Land	0	50,174	0	0	
61-60 Current	8,350	28,876	753,500	753,500	
61-69 Prior	2,643	0	89,057	89,057	
62-71 Office	0	0	2,500	2,500	
62-72 Autos & Light Trucks	146,024	0	5,000	5,000	
62-74 Other	0	55,138	6,000	6,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	30,000	30,000	
Expenditures/Appropriations - Total	1,014,188	895,044	1,719,947	1,719,947	
Net Cost	165,987	(17,321)	858,963	858,964	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 316 Function Callayomi Co Waterworks		Budget Unit 9716 - Callayomi Co Waterworks Activity Water District		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

TAXES

10-10 Current Secured	(1,423)	(787)	0	(787)
-----------------------	---------	-------	---	-------

USE OF MONEY & PROPERTY

42-01 Interest	4,985	4,865	10	3,250
----------------	-------	-------	----	-------

INTERGOVERNMENT REVENUES

55-40 Disaster Relief	39,530	385,872	2,930,461	2,838,680
56-01 Other	149,716	135,958	1,200,000	1,200,000

CHARGES FOR SERVICES

69-20 Other	0	0	0	3,960
-------------	---	---	---	-------

OTHER REVENUES

71-20 Other O & M	0	0	0	2,400
71-21 Sales & Svcs Misc	516,657	484,175	531,960	528,000
71-23 Connection Fee	3,285	2,630	2,490	2,100
71-25 Water Collection-Tax Roll	84	664	0	232
71-26 Reconnections	1,000	350	860	1,260
71-90 Other Contributions	0	0	7,680	10,200

MISCELLANEOUS

79-60 Sale of Fixed Assets	1	0	0	3,600
79-90 Miscellaneous	3,420	7,050	1,500	1,500
79-91 Cancelled Checks	1,138	0	0	0
79-93 Insurance Proceeds	0	25,000	100,000	100,000

Revenue - Total	718,392	1,045,778	4,774,961	4,694,395
------------------------	----------------	------------------	------------------	------------------

SALARIES AND BENEFITS

01-11 Permanent	197,869	198,802	194,400	201,300
01-14 Other, Term	1,823	2,516	2,100	2,100
02-21 FICA	15,674	14,195	15,000	15,000
02-22 PERS	34,801	37,494	36,600	37,200
02-23 PERS-Co Paid Employee Con	5,661	4,974	4,800	4,800
02-28 Deferred Compensation	1,498	530	0	0
03-30 Health/Life	9,984	9,984	10,000	10,000
03-31 Unemployment	158	818	900	900
03-32 Opt Out	12,019	13,706	13,200	13,200
04-00 Worker's Compensation	10,566	10,191	10,000	10,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	808	912	1,000	1,000
12-00 Communications	4,698	5,302	6,000	6,000
14-00 Household Expense	868	568	600	600
15-10 Other	12,725	6,802	7,000	7,000
17-00 Maintenance-Equipment	5,290	(3,802)	6,000	6,000
18-00 Maint-Bldgs & Imprvmts	16,748	9,381	12,000	12,000
20-00 Memberships	1,122	1,069	1,200	1,200
22-70 Supplies	3,206	5,670	10,000	10,000
22-71 Postage	1,459	2,623	2,100	2,100
22-72 Books & Periodicals	122	200	300	300
23-64 Valley Fire-Svcs & Suppl	240,065	210,905	15,000	15,000
23-80 Professional & Specialize	32,362	39,181	45,000	45,000
24-00 Publications & Legal Ntcs	689	1,303	1,200	1,200

Detail of Financing Sources and Financing Uses

County Budget Act

Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2018-19

Fund 316 Function Callayomi Co Waterworks		Budget Unit 9716 - Callayomi Co Waterworks Activity Water District			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	
25-00 Rents & Leases-Equipment	1,183	1,318	1,200	1,200	
26-00 Rents & Leases-Bldg & Imp	23,326	23,562	24,300	24,300	
27-00 Small Tools & Instruments	105	1,175	1,200	1,200	
28-30 Supplies & Services	10,044	9,276	10,800	10,800	
29-50 Transportation & Travel	6,211	6,185	6,000	6,000	
30-00 Utilities	19,012	20,636	19,200	19,200	
38-00 Inventory Items	1,410	109	900	900	
42-10 Notes & Loans	0	0	24,420	24,420	
52-10 Contrib to Non-Co GovAgen	1,734	3,568	3,580	3,580	
CAPITALIZED ASSETS					
60-00 Cap. Fixed Asset-Land	115,521	7,000	0	0	
61-60 Current	253,617	95,621	0	19,800	
62-71 Office	0	0	7,500	7,500	
62-73 Shop	0	0	7,500	7,500	
62-74 Other	8,969	32,883	10,000	18,424	
CONSTRUCTION IN PROGRESS					
63-04 Water Systems	0	0	1,200,000	1,200,000	
63-13 Buildings & Improvements	0	94,063	3,189,000	3,189,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	15,000	0	
Expenditures/Appropriations - Total	1,051,349	868,719	4,915,000	4,935,724	
Net Cost	332,957	(177,059)	140,039	241,329	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 317 Function Upper Lake Co Water Dist		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water District			
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted	
1	2	3	4	5	

TAXES

10-10 Current Secured	2,505	2,907	1,600	1,600
10-20 Current Unsecured	92	94	90	90
10-25 Supp 813-Current	23	71	1	1
10-35 Supp 813-Prior	10	12	5	5
10-40 Prior Unsecured	3	4	3	3

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq	3	2	0	0
--------------------------------	---	---	---	---

USE OF MONEY & PROPERTY

42-01 Interest	2,729	4,166	1,750	1,750
----------------	-------	-------	-------	-------

INTERGOVERNMENT REVENUES

54-60 HOPTR	51	49	20	20
54-70 Disaster Rev Loss Backfil	197	0	0	0

OTHER REVENUES

71-21 Sales & Svcs Misc	237,135	239,087	218,000	218,000
71-23 Connection Fee	1,245	1,240	900	900

MISCELLANEOUS

79-91 Cancelled Checks	0	398	0	0
------------------------	---	-----	---	---

Revenue - Total	243,993	248,029	222,369	222,369
------------------------	----------------	----------------	----------------	----------------

SALARIES AND BENEFITS

01-11 Permanent	64,199	67,933	80,000	133,486
01-12 Extra Help	12,842	15,685	20,000	4,000
02-21 FICA	5,700	5,844	7,650	9,486
03-30 Health/Life	14,532	12,472	14,120	14,120
03-31 Unemployment	246	256	0	0
03-39 State Disability	536	638	0	0
04-00 Worker's Compensation	2,949	5,621	0	6,400

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	0	70	200	200
12-00 Communications	4,045	4,782	4,900	4,900
15-10 Other	5,250	6,614	4,700	4,700
17-00 Maintenance-Equipment	7,668	2,905	9,950	9,950
18-00 Maint-Bldgs & Imprvmts	6,064	9,918	9,950	9,950
20-00 Memberships	480	480	500	500
22-70 Supplies	1,318	2,062	3,000	3,000
22-71 Postage	1,527	1,683	2,000	2,000
23-80 Professional & Specialize	30,598	28,732	30,840	30,840
26-00 Rents & Leases-Bldg & Imp	4,020	4,355	4,700	4,700
27-00 Small Tools & Instruments	0	188	1,000	1,000
28-30 Supplies & Services	5,916	8,645	9,350	9,350
29-50 Transportation & Travel	3,427	1,472	4,000	4,000
30-00 Utilities	18,156	18,349	18,000	18,000
48-00 Taxes & Assessments	68	69	120	120

CAPITALIZED ASSETS

61-60 Current	34,350	0	0	0
62-71 Office	0	0	1,500	1,500

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2018-19

County Budget Act
 January 2010 Edition, revision #1

Fund 317 Function Upper Lake Co Water Dist		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water District		
Detail by Revenue Category and Expenditure Object	2016-17 Actual	2017-18	2018-19 Recommended	2018-19 Adopted
1	2	3	4	5

OTHER FINANCING USES

90-91 Contingencies	0	0	0	7,000
Expenditures/Appropriations - Total	223,892	198,774	226,480	279,202
Net Cost	(20,101)	(49,255)	4,111	56,833

SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2018-19

Capital Asset Detail

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
Hartley				
Landscaping & Gravel	-	10,000	-	\$ 10,000
Dot Matrix Printer	-	-	500	\$ 500
Lawn Mower	-	-	2,200	\$ 2,200
Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 2,700	\$ 12,700
Lower Lake				
Roof		5,000		\$ 5,000
Computer/Printer/Copier/Fax			2,500	\$ 2,500
Riding Lawn Mower			10,000	\$ 10,000
Used Backhoe/Riding lawn mower	-	-	40,000	\$ 40,000
Total Capital Assets - Upper Lake	\$ -	\$ 5,000	\$ 52,500	\$ 57,500
Middletown				
Callayomi Water, Culverts, Fencing	-	110,000	-	\$ 110,000
Total Capital Assets - Middletown	\$ -	\$ 110,000	\$ -	\$ 110,000
Upper Lake				
Roof-Office Building	-	26,000	-	\$ 26,000
Case Mini Excavator & 36" Bucket			50,000	\$ 50,000
Total Capital Assets - Upper Lake	\$ -	\$ 26,000	\$ 50,000	\$ 76,000

Waterworks Districts

	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Main Street Office		753,500		\$ 753,500
Generators		14,057		\$ 14,057
Grade and Base Mill Street		15,000		\$ 15,000
Spruce Grove Rd-PRV		60,000		\$ 60,000
Computer			2,500	\$ 2,500
Light Trailer			5,000	\$ 5,000
Hydrants			6,000	\$ 6,000
Total Capital Assets - LL Water	\$ -	\$ 842,557	\$ 13,500	\$ 856,057
Callayomi County Water				
New Well Pre-Construction/Elec. Boxes		19,800		\$ 19,800
Fire Safe File Cabinets			7,500	\$ 7,500
New Shop Equipment			7,500	\$ 7,500
Hydrant Replacement			18,424	\$ 18,424
CIP-New Well		1,200,000		\$ 1,200,000
CIP-Office/Treatment plan re-build		3,189,000		\$ 3,189,000
Total Capital Assets - Callayomi	\$ -	\$ 4,408,800	\$ 33,424	\$ 4,442,224
Upper Lake County Water				
Office Equipment	-	-	1,500	\$ 1,500
Total Capital Assets - UL Water	\$ -	\$ -	\$ 1,500	\$ 1,500

Pest Control

	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
Lake County Vector Control				
So-Low Freezer	-	-	6,500	\$ 6,500
Total Capital Assets - Vector Cntrl	\$ -	\$ -	\$ 6,500	\$ 6,500

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2018-19

Capital Asset Detail

Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
Stat. 70 Office/Bldg Improvements	-	5,000	-	\$ 5,000
Stat. 65 Improvements	-	5,000	-	\$ 5,000
Accounting Software	-	-	4,000	\$ 4,000
Radio/Misc Equipment	-	-	40,000	\$ 40,000
CIP-Sta 70/65 Office/Bldg Improv.	-	100,000	-	\$ 100,000
Total Capital Assets - Lake Co Fire	\$ -	\$ 110,000	\$ 44,000	\$ 154,000
Kelseyville Fire	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
Security Fence	-	10,000	-	\$ 10,000
Total Capital Assets - KVille Fire	\$ -	\$ 10,000	\$ -	\$ 10,000
Northshore Fire	Land	Buildings & Improvements	Equipment	2018-19 Adopted by the Governing Board
New Ambulance	-	-	200,000	\$ 200,000
Work Truck-parts	-	-	10,000	10,000
Total Capital Assets - Nrthshr Fire	\$ -	\$ -	\$ 210,000	\$ 210,000

SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2018-19

Classifications, Positions, & Salaries

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 31,970
	Bookkeeper/Secretary	1	23,825
	Extra Help-Maint	1	13,520
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 50,238
	Groundsman	1	28,980
Lower Lake	Position	Total Positions	Annual Salary
	Interm Sexton	1	\$ 40,500
	Laborer	1	3,000
Upper Lake	Position	Total Positions	Annual Salary
	Maint. Supervisor	1	\$ 30,576
	Secretary/Bookkeeper	1	12,888
	Extra Help	1	7,525

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 62,615
	Admin Secretary	2	33,395-43,830
	Operators	3	37,527-55,310
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 86,430
	Operator	1	59,838
	Secretary	1	30,303
	Admin. Assistant	1	24,242
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 51,500
	Relief Operator	1	32,640

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	2	49,956-63,804
	Mosquito Control Tech I	3	49,956
	Mosquito Control Tech III	1	79,680
	District Manager	1	137,184
	Office Manager	1	63,804
	Entomologist	2	12,684-55,080
	Intern	1	25,920

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2018-19

Classifications, Positions, & Salaries

Conservation

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	23,825
	Project Manager	1	21,420
	Administrative Assistant	1	9,000
	Project Coord-8 Mile	1	14,472
	Forester	1	47,034

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 92,496
	Battalion Chief	3	76,437
	Captain	3	68,461-70,515
	Engineer	3	61,511-65,202
	Engineer/Mechanic	1	65,202
	Firefighter/Paramedic	9	52,632-62,901
	Paramedic	3	44,248-45,448
	EMT	3	36,625-40,472
	Clerical Secretary	1	32,136
	Financial Analyst	1	42,951
	FLSA 7K		36,000
	Safety Emp. Stipend		60,000

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	107,073
	Captain	3	61,063-77,934
	FAE/Paramedic	5	62,895-80,272
	FAE/Mechanic	1	60,733-77,513
	FF/Paramedic	3	50,386-64,306
	FF/EMT - Contracted	2	43,512
	IFT Paramedic	6	38,340-44,023
	IFT EMT	3	34,506-38,844
	Financial Analyst	1	48,882-62,387

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	93,306
	Captain/EMT-P	1	80,413
	Captain/EMT	1	78,213
	Firefighter I/EMT	3	64,031
	Firefighter I/EMT-P	4	64,592-76,492
	Administrative Assistant/EMT	1	65,845

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2018-19

Classifications, Positions, & Salaries

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	90,000
	Battalion Chief	2	60,918-64,000
	Battalion Chief-Temp	1	19,200
	Captain/Paramedic	1	53,685-55,865
	FAE	2	43,318-51,129
	Firefighter/Paramedic	7	44,523-46,794
	Firefighter/EMT	9	39,253-41,255
	Secretary	1	31,200
	Financial Analyst	1	45,344
	Board Members	5	1,125

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 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
	Comm. Operator	1	25,799-32,189
	Staff Services Analyst	1	51,599-55,212

Lake Pillsbury Fire	Position	Total Positions	Annual Salary
	Chief	1	\$10.50/hr
	Captain / Paramedic	1	\$10.50/hr
	Firefighter	10	\$10.50/hr

** Pay is for training and calls only**