

ADOPTED BUDGET

2014-15

**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

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

FISCAL YEAR 2014-15

SECTIONS

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- B. Budgets Financing
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- D. Positions and Salaries

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| South Lake County Fire Protection District | 357 | B | 23-24 |
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SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

| State Controller Schedules | | County of Lake | | | | Schedule 12 | |
|---|--|--|------------------------------------|-------------------------------|----------------------|---|----------------------------|
| County Budget Act January 2010 | | Special Districts Summary Fiscal Year 2014-15 | | | | | |
| District Name | Total Financing Sources | | | | Total Financing Uses | | |
| | Fund Balance Unreserved/ Undesignated June 30, 2014 | 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 | \$ 7,962 | \$ - | \$ 172,958 | \$ 180,920 | \$ 172,958 | \$ 7,962 | \$ 180,920 |
| Kelseyville | 12,844 | 1,056 | 136,100 | 150,000 | 150,000 | - | 150,000 |
| Lower Lake | 23,289 | 1,025 | 188,167 | 212,481 | 212,481 | - | 212,481 |
| Middletown | 28,367 | 62,692 | 124,221 | 215,280 | 215,280 | - | 215,280 |
| Upper Lake | 18,481 | - | 79,389 | 97,870 | 96,269 | 1,601 | 97,870 |
| Glenbrook | 10,339 | - | 24,317 | 34,656 | 34,656 | - | 34,656 |
| Total Cemetery Districts | \$ 101,282 | \$ 64,773 | \$ 725,152 | \$ 891,207 | \$ 881,644 | \$ 9,563 | \$ 891,207 |
| Waterworks Districts | | | | | | | |
| Co. Waterworks Dist No. 1 Lower Lake | \$ 433,364 | \$ - | \$ 863,841 | \$ 1,297,205 | \$ 1,211,705 | \$ 85,500 | \$ 1,297,205 |
| Callayomi County Water | 25,474 | - | 513,000 | 538,474 | 502,700 | 35,774 | 538,474 |
| Upper Lake County Water | 41,310 | - | 152,910 | 194,220 | 173,575 | 20,645 | 194,220 |
| Total Waterworks Districts | \$ 500,148 | \$ - | \$ 1,529,751 | \$ 2,029,899 | \$ 1,887,980 | \$ 141,919 | \$ 2,029,899 |
| Pest Control | | | | | | | |
| Lake County Vector Control | \$ 1,027,307 | \$ - | \$ 1,699,824 | \$ 2,727,131 | \$ 2,555,000 | \$ 172,131 | \$ 2,727,131 |
| Total Pest Control | \$ 1,027,307 | \$ - | \$ 1,699,824 | \$ 2,727,131 | \$ 2,555,000 | \$ 172,131 | \$ 2,727,131 |
| Conservation | | | | | | | |
| Eastlake Resource | \$ 17,384 | \$ - | \$ 64,849 | \$ 82,233 | \$ 71,245 | \$ 10,988 | \$ 82,233 |
| Scotts Valley Water | 118 | - | - | 118 | - | 118 | 118 |
| Total Conservation | \$ 17,502 | \$ - | \$ 64,849 | \$ 82,351 | \$ 71,245 | \$ 11,106 | \$ 82,351 |
| Fire Protection | | | | | | | |
| Lake County Fire Protection District | \$ 1,035,903 | \$ - | \$ 3,115,304 | \$ 4,151,207 | \$ 4,126,205 | \$ 25,002 | \$ 4,151,207 |
| Kelseyville Fire Protection District | 544,531 | - | 3,031,812 | 3,576,343 | 3,343,270 | 233,073 | 3,576,344 |
| Lakeport Fire Protection District | 622,702 | - | 1,859,808 | 2,482,510 | 2,442,510 | 40,000 | 2,482,510 |
| Northshore Fire Protection District | 534,868 | - | 2,389,372 | 2,924,240 | 2,924,240 | - | 2,924,240 |
| South Lake County Fire Protection District | 518,996 | - | 2,598,485 | 3,117,481 | 2,992,823 | 124,658 | 3,117,481 |
| Lake Pillsbury Fire Protection District | 9,888 | - | 18,240 | 28,128 | 28,128 | - | 28,128 |
| Total Fire Protection | \$ 3,266,888 | \$ - | \$ 13,013,021 | \$ 16,279,909 | \$ 15,857,176 | \$ 422,733 | \$ 16,279,909 |
| Total Special Districts and Other Agencies | \$ 4,913,127 | \$ 64,773 | \$ 17,032,597 | \$ 22,010,497 | \$ 21,253,045 | \$ 757,452 | \$ 22,010,497 |

| State Controller Schedules | | County of Lake | | | Schedule 13 | |
|---|--|---|-----------------------------|---------------------|--|--|
| County Budget Act January 2010 | | Fund Balance - Special Districts Fiscal Year 2014-15 | | | Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | |
| District Name | Total Fund Balance June 30, 2014 | Less: Fund Balance-Reserved/Designated | | | Fund Balance Unreserved/ Undesignated June 30, 2014 | |
| | | Encumbrances | General & Other Reserves | Designations | | |
| 1 | 2 | 3 | 4 | 5 | 6 | |
| Cemetery Districts | | | | | | |
| Hartley | \$ 211,892 | \$ - | \$ 203,930 | \$ - | \$ 7,962 | |
| Kelseyville | 78,068 | - | 51,578 | 13,646 | 12,844 | |
| Lower Lake | 24,411 | - | 1,122 | - | 23,289 | |
| Middletown | 380,693 | - | 352,326 | - | 28,367 | |
| Upper Lake | 112,631 | - | 31,527 | 62,623 | 18,481 | |
| Glenbrook | 56,695 | - | 22,913 | 23,443 | 10,339 | |
| Total Cemetery Districts | \$ 864,390 | \$ - | \$ 663,396 | \$ 99,712 | \$ 101,282 | |
| Waterworks Districts | | | | | | |
| Co. Waterworks Dist No. 1 Lower Lake | \$ 1,119,042 | \$ - | \$ 243,877 | \$ 441,801 | \$ 433,364 | |
| Callayomi County Water | 306,917 | - | 269,393 | 12,050 | 25,474 | |
| Upper Lake County Water | 252,369 | - | 165,067 | 45,992 | 41,310 | |
| Total Waterworks Districts | \$ 1,678,328 | \$ - | \$ 678,337 | \$ 499,843 | \$ 500,148 | |
| Pest Control | | | | | | |
| Lake County Vector Control | \$ 2,502,186 | \$ - | \$ 1,389,879 | \$ 85,000 | \$ 1,027,307 | |
| Total Pest Control | \$ 2,502,186 | \$ - | \$ 1,389,879 | \$ 85,000 | \$ 1,027,307 | |
| Conservation | | | | | | |
| Eastlake Resource | \$ 72,267 | \$ - | \$ 54,883 | \$ - | \$ 17,384 | |
| Scotts Valley Water | 22,234 | - | 9,863 | 12,253 | 118 | |
| Total Conservation | \$ 94,501 | \$ - | \$ 64,746 | \$ 12,253 | \$ 17,502 | |
| Fire Protection | | | | | | |
| Lake County Fire Protection District | \$ 1,691,659 | \$ - | \$ 3,926 | \$ 651,830 | \$ 1,035,903 | |
| Kelseyville Fire Protection District | 612,664 | - | - | 68,133 | 544,531 | |
| Lakeport Fire Protection District | 888,970 | - | 10,000 | 256,268 | 622,702 | |
| Northshore Fire Protection District | 1,063,563 | - | 50,000 | 478,695 | 534,868 | |
| South Lake County Fire Protection District | 773,884 | - | 30,000 | 224,888 | 518,996 | |
| Lake Pillsbury Fire Protection District | 9,888 | - | - | - | 9,888 | |
| Total Fire Protection | \$ 5,040,628 | \$ - | \$ 93,926 | \$ 1,679,814 | \$ 3,266,888 | |
| Total Special Districts and Other Agencies | \$ 10,180,033 | \$ - | \$ 2,890,284 | \$ 2,376,622 | \$ 4,913,127 | |

| State Controller Schedules | | County of Lake | | | | Schedule 14 | |
|-----------------------------------|--|---|--------------------------------------|------------------|--------------------------------------|---|--|
| County Budget Act January 2010 | | Special Districts Reserves/Designations Fiscal Year 2014-15 | | | | | |
| District Name | Reserves/ Designations June 30, 2014 | 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 | \$ 203,930 | \$ - | \$ - | \$ - | \$ 7,962 | \$ 211,892 |
| Endowment (Fund 377) | 192,063 | - | - | - | - | 192,063 |
| Endowment Int (Fund 378) | 124,698 | - | - | - | - | 124,698 |
| Endowment Hdstone (Fund 379) | 40,000 | - | - | - | - | 40,000 |

Kelseyville

| | | | | | | |
|-------------------------------|-----------|------|----------|------|------|-----------|
| General | \$ 51,578 | \$ - | \$ 1,056 | \$ - | \$ - | \$ 50,522 |
| Capacity Expansion | 13,646 | - | - | - | - | 13,646 |
| Endowment Deposits (Fund 380) | 132,920 | - | - | - | - | 132,920 |
| Endowment Int (Fund 381) | 78,167 | - | - | - | - | 78,167 |
| Endowment Hdstone (Fund 382) | 12,266 | - | - | - | - | 12,266 |
| Endowment Prepay (Fund 383) | 30,035 | - | - | - | - | 30,035 |

Lower Lake

| | | | | | | |
|-------------------------------|----------|----------|----------|------|------|---------|
| General | \$ 1,122 | \$ 1,025 | \$ 1,025 | \$ - | \$ - | \$ 97 |
| Endowment Deposits (Fund 384) | 430,566 | - | - | - | - | 430,566 |
| Endowment Int (Fund 385) | 64,712 | - | - | - | - | 64,712 |
| Veteran's Memorial (Fund 386) | 4,286 | - | - | - | - | 4,286 |
| Endowment Prepay (Fund 387) | 63,582 | - | - | - | - | 63,582 |
| Beautification (Fund 399) | 2 | - | - | - | - | 2 |

Middletown

| | | | | | | |
|-------------------------------|------------|------|-----------|------|------|------------|
| General | \$ 352,326 | \$ - | \$ 62,692 | \$ - | \$ - | \$ 289,634 |
| Endowment Deposits (Fund 388) | 51,450 | - | - | - | - | 51,450 |
| Endowment Int (Fund 389) | 35,590 | - | - | - | - | 35,590 |

Upper Lake

| | | | | | | |
|-------------------------------|-----------|------|------|------|-------|-----------|
| General | \$ 31,527 | \$ - | \$ - | \$ - | \$ - | \$ 31,527 |
| Designated-Equipment | 45,000 | - | - | - | - | 45,000 |
| Designated-Building | 17,623 | - | - | - | 1,601 | 19,224 |
| Endowment Deposits (Fund 391) | 116,020 | - | - | - | - | 116,020 |
| Endowment Int (Fund 392) | 24,918 | - | - | - | - | 24,918 |
| Endowment Hdstone (Fund 393) | 5,602 | - | - | - | - | 5,602 |

Glenbrook

| | | | | | | |
|-------------------------------|-----------|------|------|------|------|-----------|
| General | \$ 22,913 | \$ - | \$ - | \$ - | \$ - | \$ 22,913 |
| Designated-Capacity Expansion | 23,443 | - | - | - | - | 23,443 |
| Endowment Prepay (Fund 390) | 6,029 | - | - | - | - | 6,029 |
| Endowment Deposits (Fund 394) | 21,130 | - | - | - | - | 21,130 |
| Endowment Int (Fund 395) | 7,380 | - | - | - | - | 7,380 |
| Endowment Hdstone (Fund 396) | 2,675 | - | - | - | - | 2,675 |

| | | | | | | |
|---------------------------------|---------------------|-----------------|------------------|-------------|-----------------|---------------------|
| Total Cemetery Districts | \$ 2,207,197 | \$ 1,025 | \$ 64,773 | \$ - | \$ 9,563 | \$ 2,151,987 |
|---------------------------------|---------------------|-----------------|------------------|-------------|-----------------|---------------------|

Waterworks Districts

Co. Waterworks Dist No. 1 Lower Lake

| | | | | | | |
|----------------------|------------|------|------|-----------|-----------|------------|
| General | \$ 243,877 | \$ - | \$ - | \$ 56,123 | \$ 56,123 | \$ 300,000 |
| Designated-Equipment | 441,801 | - | - | \$ 29,377 | \$ 29,377 | 471,178 |
| FHA (Fund 370) | 73,274 | - | - | - | - | 73,274 |

Callayomi County Water

| | | | | | | |
|--------------------------|------------|------|------|------|-----------|------------|
| General | \$ 269,393 | \$ - | \$ - | \$ - | \$ 35,774 | \$ 305,167 |
| Designated | 12,050 | - | - | - | - | 12,050 |
| Debt Service Fund (369) | 11,077 | - | - | - | - | 11,077 |
| Water Capacity Exp (371) | 384,677 | - | - | - | - | 384,677 |
| Deposits (Fund 373) | 2,620 | - | - | - | - | 2,620 |

| State Controller Schedules | | County of Lake | | | | Schedule 14 | |
|---|--|---|--------------------------------------|------------------|--------------------------------------|---|--|
| County Budget Act January 2010 | | Special Districts Reserves/Designations Fiscal Year 2014-15 | | | | | |
| District Name | Reserves/ Designations June 30, 2014 | 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 | |
| Upper Lake Water | | | | | | | |
| General | \$ 165,067 | \$ - | \$ - | \$ - | \$ 20,645 | \$ 185,712 | |
| Designated-Capacity Expansion | 45,992 | - | - | - | - | 45,992 | |
| Debt (Fund 374) | 21,025 | - | - | - | - | 21,025 | |
| Total Waterworks Districts | \$ 1,670,854 | \$ - | \$ - | \$ 85,500 | \$ 141,919 | \$ 1,812,773 | |
| Pest Control | | | | | | | |
| Lake County Vector Control | | | | | | | |
| General | \$ 1,389,879 | \$ - | \$ - | \$ - | \$ 172,131 | \$ 1,562,010 | |
| Building | 85,000 | - | - | - | - | 85,000 | |
| Total Pest Control | \$ 1,474,879 | \$ - | \$ - | \$ - | \$ 172,131 | \$ 1,647,010 | |
| Conservation | | | | | | | |
| Eastlake Resource | | | | | | | |
| General | \$ 54,883 | \$ - | \$ - | \$ - | \$ 10,988 | \$ 65,871 | |
| Scotts Valley Water | | | | | | | |
| General | \$ 9,863 | \$ - | \$ - | \$ - | \$ 118 | \$ 9,981 | |
| Designated-Project | 12,253 | - | - | - | - | 12,253 | |
| Total Conservation | \$ 76,999 | \$ - | \$ - | \$ - | \$ 11,106 | \$ 88,105 | |
| Fire Protection | | | | | | | |
| Lake County Fire | | | | | | | |
| General | \$ 3,926 | \$ - | \$ - | \$ - | \$ - | \$ 3,926 | |
| Designated-Equipment | 276,248 | - | - | - | 25,002 | 301,250 | |
| Designated-Building | 333,525 | - | - | - | - | 333,525 | |
| Designated-Medical Ins-Retirees | 42,057 | - | - | - | - | 42,057 | |
| Fire Mitigation (Fund 372) | 22,748 | - | - | - | - | 22,748 | |
| Kelseyville Fire | | | | | | | |
| Designated-Imprest Cash | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ 100 | |
| General | \$ - | \$ - | \$ - | \$ - | \$ 51,106 | \$ 51,106 | |
| Designated-Equipment | 48,033 | - | - | - | 101,967 | 150,000 | |
| Designated-Medical Insurance | 20,000 | - | - | - | 80,000 | 100,000 | |
| Fire Mitigation (362) | 36,395 | - | - | - | - | 36,395 | |
| Lakeport Fire | | | | | | | |
| Designated-Imprest Cash | \$ 150 | \$ - | \$ - | \$ - | \$ - | \$ 150 | |
| General | 10,000 | - | - | - | 20,000 | 30,000 | |
| Unreserved-Designated (GASB 45) | 30,000 | - | - | - | 20,000 | 50,000 | |
| Designated-Equipment | 10,000 | - | - | - | - | 10,000 | |
| Designated-Building | 216,118 | - | - | - | - | 216,118 | |
| Fire Mitigation (Fund 363) | 111,383 | - | - | - | - | 111,383 | |
| Northshore Fire | | | | | | | |
| General | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | |
| Designated | 99,282 | - | - | - | - | 99,282 | |
| Designated-Equipment | 229,013 | - | - | - | - | 229,013 | |
| Designated-Building | 100,000 | - | - | - | - | 100,000 | |
| Designated-Medical Insurance | 50,400 | - | - | - | - | 50,400 | |
| Fire Mitigation (Fund 361) | 123,218 | - | - | - | - | 123,218 | |
| South Lake County Fire | | | | | | | |
| General | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | |
| Designated-Equipment | \$ - | \$ - | \$ - | \$ - | \$ 124,658 | \$ 124,658 | |
| Designated-Building | 224,888 | - | - | - | - | 224,888 | |
| Fire Mitigation (Fund 366) | 140,086 | - | - | - | - | 140,086 | |
| Total Fire Protection | \$ 2,207,568 | \$ - | \$ - | \$ - | \$ 422,733 | \$ 2,630,301 | |
| Total Special Districts and Other Agencies | \$ 7,637,497 | \$ 1,025 | \$ 64,773 | \$ 85,500 | \$ 757,452 | \$ 8,330,176 | |

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SECTION B
BUDGETS FINANCING

| Fund 301 | | Budget Unit 9101 - Hartley Cemetery Activity - Cemetery | | | |
|---|--------------------|--|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 99,427 | 98,095 | 101,804 | 101,804 | |
| 10-15 ERAF-SRAF | 8,407 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 2,382 | 2,333 | 2,528 | 2,528 | |
| 10-25 Supp 813-Current | (509) | (523) | 400 | 400 | |
| 10-35 Supp 813-Prior | 329 | 226 | 250 | 250 | |
| 10-40 Prior Unsecured | 90 | 58 | 50 | 50 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 3 | 0 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 1,314 | 1,030 | 1,000 | 1,000 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 1,435 | 1,389 | 1,393 | 1,393 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-21 Cemetery Non Tax | 45,200 | 44,470 | 40,000 | 40,000 | |
| 69-22 Cemetery Taxable | 9,000 | 8,000 | 8,000 | 8,000 | |
| OTHER | | | | | |
| 79-92 Insurance Rebate | 1,057 | 6,544 | 1,000 | 1,000 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 0 | 0 | 14,483 | 16,533 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 6,142 | 0 | 0 | 0 | |
| SUSPENSE COLLECTIONS | | | | | |
| 99-98 Cemetery | 81 | (75) | 0 | 0 | |
| Total Revenue | 174,358 | 161,547 | 170,908 | 172,958 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 66,762 | 64,257 | 64,136 | 64,136 | |
| 01-12 Extra Help | 8,118 | 10,751 | 10,400 | 10,400 | |
| 01-13 OT, Holiday, Stby | 563 | 777 | 1,000 | 1,000 | |
| 01-14 Other, Term | 0 | 0 | 2,550 | 2,550 | |
| 02-21 FICA | 5,771 | 5,797 | 5,974 | 5,974 | |
| 02-22 PERS | 7,696 | 7,696 | 7,696 | 7,696 | |
| 03-30 Health/Life | 20,971 | 22,050 | 22,512 | 22,512 | |
| 03-31 Unemployment | 790 | 1,202 | 1,302 | 1,302 | |
| 04-00 Worker's Compensation | 3,700 | 4,588 | 4,729 | 4,579 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 0 | 0 | 500 | 500 | |
| 12-00 Communications | 1,684 | 1,396 | 1,560 | 1,560 | |
| 15-12 Public Liability | 3,716 | 3,432 | 3,731 | 3,631 | |
| 17-00 Maintenance-Equipment | 729 | 1,659 | 1,700 | 1,700 | |
| 18-00 Maint-Bldgs & Imprvmts | 11,337 | 14,597 | 9,852 | 9,852 | |
| 22-70 Supplies | 435 | 22 | 400 | 400 | |
| 22-71 Postage | 184 | 98 | 196 | 196 | |

COUNTY OF LAKE
 Detail of Financing Sources and Financing Uses
 Independent Special District Funds
 Fiscal Year 2014-15

County Budget Act
 January 2010 Edition, revision #1

| | | | | |
|---|--------------------|--|--|--|
| Fund 301 | | Budget Unit 9101 - Hartley Cemetery Activity - Cemetery | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|--------|-------|-------|-------|
| 23-80 | Professional & Specialize | 2,950 | 260 | 3,370 | 3,670 |
| 24-00 | Publications & Legal Ntcs | 0 | 0 | 100 | 100 |
| 28-30 | Supplies & Services | 4,618 | 4,687 | 4,700 | 4,700 |
| 29-50 | Transportation & Travel | 2,496 | 2,109 | 5,000 | 5,000 |
| 30-00 | Utilities | 10,178 | 8,208 | 7,500 | 7,500 |

CAPITAL ASSETS

| | | | | | |
|-------|--|-----------------|----------------|----------------|----------------|
| 61-60 | Current | 0 | 0 | 10,000 | 10,000 |
| 62-71 | Office | 0 | 0 | 0 | 2,000 |
| 62-74 | Other | 233 | 0 | 2,000 | 2,000 |
| | Total Expenditures/Appropriations | 152,931 | 153,586 | 170,908 | 172,958 |
| | Net Cost | (21,427) | (7,961) | 0 | 0 |

County Budget Act
 January 2010 Edition, revision #1

| Fund 302 | | Budget Unit 9102 - Kelseyville Cemetery Activity - Cemetery | | | |
|---|-----------------|--|---------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 89,603 | 90,139 | 95,000 | 95,000 | |
| 10-15 ERAF-SRAF | 8,230 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 2,042 | 2,013 | 2,000 | 2,000 | |
| 10-25 Supp 813-Current | (436) | (450) | 0 | 0 | |
| 10-35 Supp 813-Prior | 275 | 193 | 0 | 0 | |
| 10-40 Prior Unsecured | 77 | 50 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 595 | 449 | 500 | 500 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 1,230 | 1,198 | 600 | 600 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-21 Cemetery Non Tax | 38,804 | 29,816 | 32,000 | 32,000 | |
| 69-22 Cemetery Taxable | 6,500 | 5,790 | 6,000 | 6,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 0 | 825 | 0 | 0 | |
| 79-91 Cancelled Checks | 3,044 | 121 | 0 | 0 | |
| SUSPENSE COLLECTIONS | | | | | |
| 99-98 Cemetery | (395) | 97 | 0 | 0 | |
| Total Revenue | 149,569 | 130,241 | 136,100 | 136,100 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 72,116 | 74,000 | 76,518 | 76,518 | |
| 02-21 FICA | 5,769 | 5,302 | 5,854 | 5,854 | |
| 03-30 Health/Life | 21,793 | 22,074 | 21,562 | 21,562 | |
| 03-31 Unemployment | 855 | 811 | 798 | 798 | |
| 03-39 State Disability | 566 | 944 | 765 | 765 | |
| 04-00 Worker's Compensation | 4,675 | 4,564 | 4,938 | 4,938 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 92 | 67 | 100 | 100 | |
| 12-00 Communications | 2,050 | 1,955 | 1,500 | 1,500 | |
| 14-00 Household Expense | 532 | 528 | 500 | 500 | |
| 15-10 Other | 3,124 | 3,443 | 469 | 469 | |
| 15-12 Public Liability | 0 | 0 | 3,143 | 3,143 | |
| 17-00 Maintenance-Equipment | 3,087 | 2,395 | 3,000 | 3,000 | |
| 18-00 Maint-Bldgs & Imprvmts | 1,218 | 1,344 | 2,000 | 2,000 | |
| 20-00 Memberships | 225 | 225 | 225 | 225 | |
| 22-70 Supplies | 213 | 74 | 250 | 250 | |
| 22-71 Postage | 96 | 49 | 150 | 150 | |
| 23-80 Professional & Specialize | 11,775 | 11,950 | 14,478 | 14,478 | |
| 24-00 Publications & Legal Ntcs | 20 | 36 | 75 | 75 | |
| 27-00 Small Tools & Instruments | 23 | 147 | 200 | 200 | |
| 28-30 Supplies & Services | 5,923 | 8,408 | 8,000 | 8,000 | |
| 29-50 Transportation & Travel | 271 | 75 | 1,300 | 1,300 | |

| Fund 302 | | Budget Unit 9102 - Kelseyville Cemetery | | |
|---|-----------------|---|---|--|
| | | Activity - Cemetery | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

30-00 Utilities 3,473 3,816 4,000 4,000

OTHER CHARGES

48-00 Taxes & Assessments 0 0 175 175

Total Expenditures/Appropriations 137,896 142,207 150,000 150,000

Net Cost (11,673) 11,966 13,900 13,900

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| Fund 303 | | Budget Unit 9103 - Lower Lake Cemetery Activity - Cemetery | | | |
|---|--------------------|---|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 54,180 | 54,050 | 43,839 | 54,000 | |
| 10-15 ERAF-SRAF | 4,990 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 1,302 | 1,283 | 1,383 | 1,383 | |
| 10-25 Supp 813-Current | (278) | (287) | 0 | 0 | |
| 10-35 Supp 813-Prior | 177 | 125 | 0 | 0 | |
| 10-40 Prior Unsecured | 50 | 32 | 0 | 0 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 2 | 1 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 555 | 261 | 0 | 0 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 784 | 764 | 784 | 784 | |
| CHARGES FOR SERVICES | | | | | |
| 66-91 Recording Fees | 0 | 1,375 | 0 | 0 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-20 Other | 7,850 | 11,475 | 10,500 | 14,500 | |
| 69-21 Cemetery Non Tax | 54,500 | 55,375 | 50,600 | 59,000 | |
| 69-22 Cemetery Taxable | 9,170 | 9,785 | 9,645 | 12,000 | |
| 69-91 Cemetery Head Stone Ret | 0 | 3,375 | 4,951 | 5,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 3,473 | 1,019 | 0 | 0 | |
| 79-91 Cancelled Checks | 1,522 | 0 | 0 | 0 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 0 | 10,000 | 0 | 41,500 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 3,068 | 1,555 | 0 | 0 | |
| SUSPENSE COLLECTIONS | | | | | |
| 99-98 Cemetery | (175) | 44 | 0 | 0 | |
| Total Revenue | 141,170 | 150,232 | 121,702 | 188,167 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 91,309 | 94,411 | 89,039 | 87,013 | |
| 01-13 OT, Holiday, Stby | 4,134 | 2,550 | 4,130 | 1,142 | |
| 02-21 FICA | 7,307 | 7,331 | 7,128 | 6,743 | |
| 02-22 PERS | 10,085 | 14,534 | 15,916 | 15,072 | |
| 03-30 Health/Life | 19,056 | 17,874 | 20,547 | 17,800 | |
| 04-00 Worker's Compensation | 4,456 | 5,478 | 6,568 | 6,097 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 0 | 8 | 200 | 0 | |
| 12-00 Communications | 2,581 | 2,679 | 3,000 | 2,800 | |
| 14-00 Household Expense | 218 | 42 | 150 | 100 | |
| 15-10 Other | 3,361 | 3,635 | 4,947 | 4,364 | |
| 17-00 Maintenance-Equipment | 4,911 | 3,292 | 4,000 | 2,000 | |

| Fund 303 | | Budget Unit 9103 - Lower Lake Cemetery | | |
|---|-----------------|--|---------------------|--|
| | | Activity - Cemetery | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual Estimated <input checked="" type="checkbox"/> | | |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|-------|-------|--------|--------|
| 18-00 | Maint-Bldgs & Imprvmts | 3,105 | 2,888 | 3,000 | 1,000 |
| 20-00 | Memberships | 60 | 0 | 100 | 50 |
| 22-70 | Supplies | 1,311 | 1,448 | 1,500 | 500 |
| 22-71 | Postage | 426 | 478 | 500 | 200 |
| 22-72 | Books & Periodicals | 173 | 0 | 200 | 50 |
| 23-80 | Professional & Specialize | 3,299 | 6,476 | 18,400 | 17,400 |
| 24-00 | Publications & Legal Ntcs | 0 | 119 | 150 | 0 |
| 25-00 | Rents & Leases-Equipment | 0 | 0 | 50 | 50 |
| 27-00 | Small Tools & Instruments | 305 | 275 | 1,000 | 500 |
| 28-30 | Supplies & Services | 5,859 | 6,943 | 6,000 | 2,000 |
| 29-50 | Transportation & Travel | 1,321 | 1,001 | 1,500 | 600 |
| 30-00 | Utilities | 6,354 | 6,386 | 6,000 | 5,500 |

CAPITAL ASSETS

| | | | | | |
|--|---------|----------------|----------------|----------------|----------------|
| 61-60 | Current | 0 | 0 | 0 | 41,500 |
| 62-74 | Other | 0 | 9,685 | 0 | 0 |
| Total Expenditures/Appropriations | | 169,631 | 187,533 | 194,025 | 212,481 |
| Net Cost | | 28,461 | 37,301 | 72,323 | 24,314 |

| Fund 304 | | Budget Unit 9104 - Middletown Cemetery | | | |
|---|-----------------|--|---------------------|--|--|
| | | Activity - Cemetery | | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 102,285 | 101,071 | 107,650 | 107,650 | |
| 10-15 ERAF-SRAF | 10,006 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 2,258 | 2,184 | 2,367 | 2,367 | |
| 10-25 Supp 813-Current | (479) | (492) | 700 | 700 | |
| 10-35 Supp 813-Prior | 313 | 218 | 500 | 500 | |
| 10-40 Prior Unsecured | 85 | 55 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 2,870 | 2,167 | 3,500 | 3,500 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 1,360 | 1,300 | 1,304 | 1,304 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-21 Cemetery Non Tax | 10,120 | 9,740 | 7,000 | 7,000 | |
| 69-22 Cemetery Taxable | 2,191 | 1,308 | 1,200 | 1,200 | |
| OTHER | | | | | |
| 79-91 Cancelled Checks | 300 | 180 | 0 | 0 | |
| SUSPENSE COLLECTIONS | | | | | |
| 99-98 Cemetery | 185 | 102 | 0 | 0 | |
| Total Revenue | 131,494 | 117,833 | 124,221 | 124,221 | |
| SERVICES AND SUPPLIES | | | | | |
| 12-00 Communications | 2,000 | 2,146 | 2,200 | 2,200 | |
| 14-00 Household Expense | 1,490 | 1,984 | 3,000 | 3,000 | |
| 15-12 Public Liability | 2,519 | 3,000 | 4,000 | 4,000 | |
| 17-00 Maintenance-Equipment | 9,193 | 7,953 | 8,000 | 8,000 | |
| 18-00 Maint-Bldgs & Imprvmts | 9,876 | 15,777 | 16,000 | 16,000 | |
| 19-40 Medical, Dental & Lab Exp | 0 | 0 | 50 | 50 | |
| 20-00 Memberships | 15 | 45 | 200 | 200 | |
| 22-70 Supplies | 217 | 993 | 1,500 | 1,500 | |
| 22-71 Postage | 144 | 492 | 550 | 550 | |
| 23-80 Professional & Specialize | 73,722 | 68,455 | 90,000 | 90,000 | |
| 24-00 Publications & Legal Ntcs | 0 | 15 | 100 | 100 | |
| 27-00 Small Tools & Instruments | 400 | 520 | 600 | 600 | |
| 28-30 Supplies & Services | 406 | 439 | 0 | 0 | |
| 29-50 Transportation & Travel | 3,601 | 0 | 4,000 | 4,000 | |
| 30-00 Utilities | 946 | 1,200 | 3,000 | 3,000 | |
| 38-00 Inventory Items | 3,994 | 0 | 4,000 | 4,000 | |
| CAPITAL ASSETS | | | | | |
| 61-60 Current | 2,475 | 49,425 | 50,000 | 50,000 | |
| APPROP FOR CONTINGENCIES | | | | | |
| 90-91 Contingencies | 0 | 0 | 28,080 | 28,080 | |
| Total Expenditures/Appropriations | 110,998 | 152,444 | 215,280 | 215,280 | |
| Net Cost | (20,496) | 34,611 | 91,059 | 91,059 | |

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| Fund 305 | | Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery | | | |
|---|--------------------|---|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| OTHER TAXES | | | | | |
| 10-70 Timber Yield | 3 | 30 | 30 | 30 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 49,237 | 47,323 | 42,000 | 42,000 | |
| 10-15 ERAF-SRAF | 3,184 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 1,117 | 1,106 | 1,199 | 1,199 | |
| 10-25 Supp 813-Current | (238) | (247) | 0 | 0 | |
| 10-35 Supp 813-Prior | 161 | 110 | 0 | 0 | |
| 10-40 Prior Unsecured | 42 | 28 | 0 | 0 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 11 | 3 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 833 | 631 | 500 | 500 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 673 | 659 | 660 | 660 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-21 Cemetery Non Tax | 37,433 | 29,800 | 30,000 | 30,000 | |
| 69-22 Cemetery Taxable | 8,000 | 5,685 | 7,000 | 5,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 318 | 25 | 0 | 0 | |
| 79-91 Cancelled Checks | 0 | 261 | 0 | 0 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 187 | 0 | 0 | 0 | |
| SUSPENSE COLLECTIONS | | | | | |
| 99-98 Cemetery | 46 | (226) | 0 | 0 | |
| Total Revenue | 101,007 | 85,188 | 81,389 | 79,389 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 36,634 | 38,270 | 37,420 | 37,420 | |
| 01-12 Extra Help | 4,384 | 3,854 | 6,250 | 6,250 | |
| 01-13 OT, Holiday, Stby | 192 | 0 | 400 | 400 | |
| 02-21 FICA | 3,153 | 3,215 | 3,372 | 3,372 | |
| 02-28 Deferred Compensation | 1,200 | 1,300 | 1,200 | 1,200 | |
| 03-30 Health/Life | 4,235 | 5,258 | 6,237 | 6,237 | |
| 03-31 Unemployment | 1,120 | 1,193 | 1,256 | 1,256 | |
| 04-00 Worker's Compensation | 2,463 | 2,474 | 2,850 | 2,850 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 65 | 71 | 500 | 500 | |
| 12-00 Communications | 497 | 500 | 500 | 500 | |
| 14-00 Household Expense | 176 | 158 | 250 | 250 | |
| 15-12 Public Liability | 1,666 | 1,819 | 2,289 | 2,289 | |
| 17-00 Maintenance-Equipment | 245 | 292 | 1,800 | 1,800 | |
| 18-00 Maint-Bldgs & Imprvmts | 2,214 | 3,262 | 4,000 | 4,000 | |
| 19-40 Medical, Dental & Lab Exp | 0 | 0 | 30 | 30 | |

| Fund 305 | | Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery | | | |
|---|-----------------|---|-------------------------------------|---------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual | Estimated | | |
| 1 | 2 | 3 | <input checked="" type="checkbox"/> | 4 | 5 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|-------|-------|-------|-------|
| 20-00 | Memberships | 75 | 75 | 150 | 150 |
| 22-70 | Supplies | 417 | 410 | 500 | 500 |
| 22-71 | Postage | 97 | 154 | 200 | 200 |
| 23-80 | Professional & Specialize | 2,950 | 260 | 3,100 | 3,400 |
| 24-00 | Publications & Legal Ntcs | 22 | 23 | 200 | 300 |
| 25-00 | Rents & Leases-Equipment | 1,078 | 1,617 | 2,000 | 2,200 |
| 27-00 | Small Tools & Instruments | 54 | 0 | 200 | 200 |
| 28-30 | Supplies & Services | 6,352 | 4,908 | 6,450 | 7,700 |
| 29-50 | Transportation & Travel | 2,218 | 1,892 | 3,000 | 3,000 |
| 30-00 | Utilities | 897 | 1,487 | 1,800 | 1,800 |
| 38-00 | Inventory Items | 0 | 1,156 | 0 | 400 |

OTHER CHARGES

| | | | | | |
|-------|---------------------|----|----|----|----|
| 48-00 | Taxes & Assessments | 50 | 51 | 65 | 65 |
|-------|---------------------|----|----|----|----|

CAPITAL ASSETS

| | | | | | |
|-------|---------|--------|--------|---|-------|
| 61-60 | Current | 0 | 16,367 | 0 | 0 |
| 61-69 | Prior | 25,641 | 0 | 0 | 0 |
| 62-74 | Other | 0 | 0 | 0 | 3,500 |

APPROP FOR CONTINGENCIES

| | | | | | |
|-------|---------------|---|---|---|-------|
| 90-91 | Contingencies | 0 | 0 | 0 | 4,500 |
|-------|---------------|---|---|---|-------|

| | | | | |
|--|---------------|---------------|---------------|---------------|
| Total Expenditures/Appropriations | 98,095 | 90,066 | 86,019 | 96,269 |
|--|---------------|---------------|---------------|---------------|

| | | | | |
|-----------------|----------------|--------------|--------------|---------------|
| Net Cost | (2,912) | 4,878 | 4,630 | 16,880 |
|-----------------|----------------|--------------|--------------|---------------|

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| Fund 306 | | Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery | | | |
|---|--------------------|--|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 15,113 | 15,276 | 15,829 | 15,829 | |
| 10-15 ERAF-SRAF | 1,293 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 345 | 343 | 341 | 341 | |
| 10-25 Supp 813-Current | (74) | (77) | 0 | 0 | |
| 10-35 Supp 813-Prior | 40 | 30 | 0 | 0 | |
| 10-40 Prior Unsecured | 13 | 8 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 490 | 311 | 306 | 306 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 208 | 204 | 191 | 191 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-21 Cemetery Non Tax | 3,800 | 3,600 | 5,050 | 5,050 | |
| 69-22 Cemetery Taxable | 1,647 | 0 | 1,600 | 1,600 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 15,000 | 0 | 0 | 0 | |
| SALES | | | | | |
| 79-50 Revenue Applic Prior Year | 750 | 801 | 0 | 0 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 300 | 0 | 1,000 | 1,000 | |
| Total Revenue | 38,925 | 20,496 | 24,317 | 24,317 | |
| SERVICES AND SUPPLIES | | | | | |
| 12-00 Communications | 481 | 331 | 400 | 400 | |
| 14-00 Household Expense | 209 | 219 | 300 | 300 | |
| 15-12 Public Liability | 392 | 1,000 | 1,000 | 1,000 | |
| 17-00 Maintenance-Equipment | 0 | 13 | 500 | 500 | |
| 18-00 Maint-Bldgs & Imprvmts | 6,987 | 6,719 | 9,420 | 9,420 | |
| 20-00 Memberships | 15 | 15 | 40 | 40 | |
| 22-70 Supplies | 117 | 0 | 200 | 200 | |
| 22-71 Postage | 74 | 69 | 100 | 100 | |
| 23-80 Professional & Specialize | 10,800 | 7,800 | 13,800 | 13,800 | |
| 24-00 Publications & Legal Ntcs | 67 | 83 | 100 | 100 | |
| 27-00 Small Tools & Instruments | 30 | 0 | 500 | 500 | |
| 28-30 Supplies & Services | 848 | 9 | 1,000 | 1,500 | |
| 29-50 Transportation & Travel | 3,431 | 3,765 | 4,120 | 4,120 | |
| 30-00 Utilities | 303 | 253 | 300 | 300 | |
| OTHER CHARGES | | | | | |
| 48-00 Taxes & Assessments | 225 | 38 | 120 | 120 | |
| CAPITAL ASSETS | | | | | |
| 61-60 Current | 25,150 | 5,274 | 0 | 0 | |

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| Fund 306 | | Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery | | |
|---|-----------------|--|---|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |

APPROP FOR CONTINGENCIES

| | | | | | |
|-------|--|---------------|---------------|---------------|---------------|
| 90-91 | Contingencies | 0 | 0 | 3,702 | 2,256 |
| | Total Expenditures/Appropriations | 49,129 | 25,588 | 35,602 | 34,656 |
| | Net Cost | 10,204 | 5,092 | 11,285 | 10,339 |

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| Fund 331 | | Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation | | | |
|---|---------------------------|---|--------------------------|---------------------|--|
| Detail by Revenue Category and Expenditure Object | | 2012-13 Actuals | 2013-14 Actual Estimated | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | | 2 | 3 | 4 | 5 |
| PROPERTY TAXES | | | | | |
| 10-10 | Current Secured | 18,244 | 18,312 | 19,109 | 19,109 |
| 10-15 | ERAF-SRAF | 1,687 | 0 | 0 | 0 |
| 10-20 | Current Unsecured | 449 | 440 | 477 | 477 |
| 10-25 | Supp 813-Current | (96) | (99) | 0 | 0 |
| 10-35 | Supp 813-Prior | 62 | 43 | 0 | 0 |
| 10-40 | Prior Unsecured | 17 | 11 | 0 | 0 |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 | Interest | 728 | 490 | 1,000 | 1,000 |
| STATE AID | | | | | |
| 54-60 | HOPTR | 271 | 262 | 263 | 263 |
| OTHER FEDERAL | | | | | |
| 55-56 | ARRA - Sub Recipient | 449 | 0 | 0 | 0 |
| OTHER FEDERAL | | | | | |
| 56-01 | Other | 82,000 | 0 | 0 | 0 |
| OTHER GOVERNMENT AGENCIES | | | | | |
| 56-30 | Other | 29,091 | 31,441 | 31,500 | 31,500 |
| OTHER | | | | | |
| 79-90 | Miscellaneous | 3,305 | 13,250 | 500 | 500 |
| 79-91 | Cancelled Checks | 300 | 0 | 0 | 0 |
| 79-92 | Insurance Rebate | 730 | 523 | 0 | 0 |
| 79-99 | Donations | 0 | 0 | 12,000 | 12,000 |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 | Residual Equity Transfer | 499 | 0 | 0 | 0 |
| Total Revenue | | 137,736 | 64,673 | 64,849 | 64,849 |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 | Permanent | 68,311 | 41,289 | 37,655 | 37,655 |
| 02-21 | FICA | 5,272 | 2,937 | 2,885 | 2,885 |
| 03-31 | Unemployment | 2,229 | 1,396 | 2,335 | 2,335 |
| 03-39 | State Disability | 597 | 415 | 380 | 380 |
| 04-00 | Worker's Compensation | 5,286 | 0 | 300 | 300 |
| SERVICES AND SUPPLIES | | | | | |
| 12-00 | Communications | 2,208 | 809 | 0 | 0 |
| 15-10 | Other | 8,283 | 7,280 | 6,600 | 6,600 |
| 15-12 | Public Liability | 10,000 | 6,439 | 7,090 | 7,090 |
| 20-00 | Memberships | 220 | 529 | 930 | 930 |
| 22-70 | Supplies | 138 | 198 | 100 | 100 |
| 22-71 | Postage | 141 | 92 | 125 | 125 |
| 22-72 | Books & Periodicals | 190 | 39 | 0 | 0 |
| 23-80 | Professional & Specialize | 10,012 | 2,966 | 7,325 | 7,325 |
| 24-00 | Publications & Legal Ntcs | 23 | 23 | 100 | 100 |
| 26-00 | Rents & Leases-Bldg & Imp | 1 | 1,131 | 520 | 520 |
| 28-30 | Supplies & Services | 3,587 | 1,137 | 3,150 | 3,150 |

| Fund 331 | | Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation | | | |
|---|--------------------|---|-------------------------------------|------------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | | 4 | 5 |

SERVICES AND SUPPLIES

29-50 Transportation & Travel 2,606 3,112 1,750 1,750

OTHER CHARGES

53-50 Resource Management 0 22,496 0 0

Total Expenditures/Appropriations 119,104 92,288 71,245 71,245

Net Cost (18,632) 27,615 6,396 6,396

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| Fund 340 | | Budget Unit 9440 - Scotts Valley Water Cons Activity - Conservation | | | |
|---|--------------------|--|-------------------------------------|------------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | | 4 | 5 |

REVENUE FROM USE OF MONEY

| | | | | | |
|-------|----------------------|--------------|--------------|----------|----------|
| 42-01 | Interest | 162 | 118 | 0 | 0 |
| | Total Revenue | 162 | 118 | 0 | 0 |
| | Net Cost | (162) | (118) | 0 | 0 |

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| Fund 352 | | Budget Unit 9552 - Lake County Fire Activity - Fire Protection | | | |
|---|--------------------|---|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 962,395 | 970,650 | 919,047 | 919,047 | |
| 10-15 ERAF-SRAF | 59,172 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 21,660 | 21,432 | 21,000 | 21,000 | |
| 10-25 Supp 813-Current | (4,614) | (4,789) | (5,000) | (5,000) | |
| 10-35 Supp 813-Prior | 2,962 | 2,062 | 1,500 | 1,500 | |
| 10-40 Prior Unsecured | 824 | 528 | 500 | 500 | |
| PERMITS | | | | | |
| 21-60 Other | 10,340 | 9,498 | 9,000 | 9,000 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 38,689 | 29,734 | 18,000 | 18,000 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 10,506 | 6,899 | 7,000 | 7,000 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 13,044 | 12,759 | 12,000 | 12,000 | |
| OTHER GOVERNMENT AGENCIES | | | | | |
| 56-30 Other | 134,116 | 254,805 | 120,641 | 340,200 | |
| PUBLIC PROTECTION | | | | | |
| 68-60 Institutional Care & Svcs | 990,228 | 1,042,502 | 1,067,057 | 1,067,057 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-29 Fire Protection | 711,009 | 707,003 | 650,000 | 650,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 44,870 | 106,015 | 40,000 | 40,000 | |
| 79-91 Cancelled Checks | 504 | 2,348 | 0 | 0 | |
| SALES | | | | | |
| 79-60 Sale of Fixed Assets | 5,250 | 0 | 15,000 | 15,000 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 20,000 | 36,000 | 20,000 | 20,000 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 81,205 | 0 | 0 | 0 | |
| Total Revenue | 3,102,160 | 3,197,446 | 2,895,745 | 3,115,304 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 1,176,544 | 1,218,483 | 1,241,298 | 1,241,358 | |
| 01-12 Extra Help | 99,088 | 72,392 | 128,000 | 128,000 | |
| 01-13 OT, Holiday, Stby | 154,044 | 168,642 | 200,000 | 200,000 | |
| 02-21 FICA | 24,512 | 23,516 | 97,296 | 97,300 | |
| 02-22 PERS | 326,267 | 345,666 | 390,543 | 393,043 | |
| 02-23 PERS-Co Paid Employee Con | 107,004 | 105,055 | 144,276 | 144,282 | |
| 03-30 Health/Life | 407,985 | 415,231 | 591,600 | 591,600 | |
| 03-31 Unemployment | 11,252 | 9,179 | 32,863 | 32,864 | |
| 04-00 Worker's Compensation | 102,166 | 124,247 | 146,000 | 146,000 | |

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| Fund 352 | | Budget Unit 9552 - Lake County Fire | | |
|---|------------------|--|---------------------|--|
| | | Activity - Fire Protection | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual Estimated <input checked="" type="checkbox"/> | | |
| 1 | 2 | 3 | 4 | 5 |
| SERVICES AND SUPPLIES | | | | |
| 11-00 Clothing & Personal Suppl | 23,421 | 37,353 | 65,000 | 65,000 |
| 12-00 Communications | 130,036 | 131,983 | 140,300 | 140,300 |
| 14-00 Household Expense | 3,445 | 3,342 | 5,500 | 5,500 |
| 15-10 Other | 2,210 | 2,372 | 5,200 | 5,200 |
| 15-12 Public Liability | 36,301 | 36,994 | 40,000 | 40,000 |
| 17-00 Maintenance-Equipment | 74,882 | 48,916 | 65,500 | 69,000 |
| 18-00 Maint-Bldgs & Imprvmts | 5,326 | 3,620 | 18,000 | 22,500 |
| 20-00 Memberships | 2,487 | 2,795 | 4,300 | 4,300 |
| 22-70 Supplies | 6,614 | 4,025 | 7,500 | 7,500 |
| 22-71 Postage | 1,110 | 491 | 1,500 | 1,500 |
| 22-72 Books & Periodicals | 1,684 | 1,493 | 2,200 | 2,200 |
| 23-80 Professional & Specialize | 26,285 | 30,577 | 38,000 | 38,000 |
| 24-00 Publications & Legal Ntcs | 143 | 216 | 500 | 500 |
| 27-00 Small Tools & Instruments | 162 | 737 | 1,700 | 1,700 |
| 28-30 Supplies & Services | 40,464 | 33,599 | 47,500 | 47,500 |
| 28-48 Ambulance Expense | 127,567 | 124,710 | 150,000 | 169,000 |
| 29-50 Transportation & Travel | 57,347 | 55,914 | 65,000 | 65,000 |
| 30-00 Utilities | 39,293 | 39,790 | 48,100 | 48,100 |
| OTHER CHARGES | | | | |
| 42-10 Notes & Loans | 65,525 | 65,525 | 49,100 | 49,100 |
| 48-00 Taxes & Assessments | 329 | 35 | 1,000 | 1,000 |
| CAPITAL ASSETS | | | | |
| 61-60 Current | 59,000 | 0 | 10,000 | 185,000 |
| 62-71 Office | 0 | 0 | 0 | 4,000 |
| 62-74 Other | 57,807 | 49,001 | 0 | 156,858 |
| 62-76 Fire Hoses | 0 | 0 | 6,000 | 13,000 |
| APPROP FOR CONTINGENCIES | | | | |
| 90-91 Contingencies | 0 | 0 | 10,000 | 10,000 |
| Total Expenditures/Appropriations | 3,170,300 | 3,155,899 | 3,753,776 | 4,126,205 |
| Net Cost | 68,140 | (41,547) | 858,031 | 1,010,901 |

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| Fund 353 | | Budget Unit 9553 - Kelseyville Fire | | |
|---|------------------|-------------------------------------|---------------------|--|
| | | Activity - Fire Protection | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |
| PROPERTY TAXES | | | | |
| 10-10 Current Secured | 1,232,220 | 1,240,011 | 1,291,481 | 1,291,481 |
| 10-20 Current Unsecured | 28,044 | 27,627 | 29,337 | 29,337 |
| 10-25 Supp 813-Current | (5,978) | (6,179) | 0 | 0 |
| 10-35 Supp 813-Prior | 3,765 | 2,638 | 3,000 | 3,000 |
| 10-40 Prior Unsecured | 1,059 | 683 | 2,000 | 2,000 |
| PERMITS | | | | |
| 21-60 Other | 10,580 | 9,792 | 9,500 | 9,500 |
| FINES, FORFEIT, PENALTIES | | | | |
| 31-82 Criminal Fines | 2,720 | 0 | 0 | 0 |
| REVENUE FROM USE OF MONEY | | | | |
| 42-01 Interest | 447 | 1,149 | 0 | 0 |
| STATE AID | | | | |
| 54-60 HOPTR | 16,888 | 16,446 | 16,494 | 16,494 |
| 54-90 Other | 271,242 | 488,964 | 250,000 | 305,000 |
| OTHER GOVERNMENT AGENCIES | | | | |
| 56-30 Other | 22,648 | 3,950 | 0 | 0 |
| CHARGES FOR SERVICES | | | | |
| 66-10 Planning & Engineering | 0 | 1,790 | 0 | 0 |
| PUBLIC PROTECTION | | | | |
| 68-60 Institutional Care & Svcs | 1,179,627 | 1,298,256 | 1,000,000 | 1,150,000 |
| OTHER CURRENT SERVICES | | | | |
| 69-29 Fire Protection | 180,854 | 179,792 | 175,000 | 175,000 |
| OTHER | | | | |
| 79-90 Miscellaneous | 15,654 | 56,484 | 10,000 | 10,000 |
| 79-91 Cancelled Checks | 0 | 15 | 0 | 0 |
| SALES | | | | |
| 79-60 Sale of Fixed Assets | 576 | 12,283 | 0 | 0 |
| OPERATING TRANSFERS | | | | |
| 81-22 In | 49,013 | 0 | 40,000 | 40,000 |
| Total Revenue | 3,009,359 | 3,333,701 | 2,826,812 | 3,031,812 |
| SALARIES & EMP BENEFITS | | | | |
| 01-11 Permanent | 708,386 | 773,066 | 908,021 | 900,000 |
| 01-12 Extra Help | 401,907 | 453,077 | 494,535 | 479,000 |
| 01-13 OT, Holiday, Stby | 145,441 | 133,590 | 139,230 | 142,000 |
| 01-14 Other, Term | 1,921 | 0 | 0 | 0 |
| 02-21 FICA | 18,043 | 23,036 | 21,420 | 24,418 |
| 02-22 PERS | 241,550 | 265,236 | 297,243 | 285,000 |
| 02-23 PERS-Co Paid Employee Con | 76,849 | 77,895 | 92,196 | 95,000 |
| 02-28 Deferred Compensation | 1,330 | 1,395 | 4,000 | 4,000 |
| 03-30 Health/Life | 181,228 | 219,048 | 216,000 | 260,000 |
| 03-31 Unemployment | 2,263 | 13,307 | 15,000 | 15,000 |

| Fund 353 | | Budget Unit 9553 - Kelseyville Fire | | |
|---|-----------------|-------------------------------------|---------------------|--|
| | | Activity - Fire Protection | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual Estimated | | |
| 1 | 2 | 3 | 4 | 5 |

SALARIES & EMP BENEFITS

| | | | | | |
|-------|-----------------------|---------|---------|---------|---------|
| 03-32 | Opt Out | 13,292 | 12,770 | 14,000 | 15,000 |
| 04-00 | Worker's Compensation | 105,116 | 112,500 | 123,500 | 123,500 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|---------|---------|---------|---------|
| 11-00 | Clothing & Personal Suppl | 20,921 | 19,357 | 17,000 | 20,000 |
| 12-00 | Communications | 37,437 | 42,924 | 44,000 | 44,000 |
| 14-00 | Household Expense | 6,872 | 7,824 | 6,500 | 8,000 |
| 15-10 | Other | 24,852 | 24,064 | 28,500 | 26,000 |
| 17-00 | Maintenance-Equipment | 48,014 | 74,845 | 67,500 | 110,000 |
| 18-00 | Maint-Bldgs & Imprvmts | 5,877 | 21,263 | 10,000 | 45,000 |
| 20-00 | Memberships | 1,089 | 1,214 | 1,350 | 1,300 |
| 22-70 | Supplies | 2,424 | 2,067 | 2,500 | 2,500 |
| 22-71 | Postage | 643 | 560 | 750 | 750 |
| 22-72 | Books & Periodicals | 0 | 648 | 1,500 | 1,500 |
| 23-80 | Professional & Specialize | 372,527 | 234,438 | 200,000 | 200,000 |
| 24-00 | Publications & Legal Ntcs | 242 | 298 | 300 | 300 |
| 27-00 | Small Tools & Instruments | 1,693 | 1,667 | 5,000 | 5,000 |
| 28-30 | Supplies & Services | 6,889 | 23,056 | 15,500 | 15,500 |
| 28-48 | Ambulance Expense | 30,782 | 35,886 | 33,000 | 36,000 |
| 29-50 | Transportation & Travel | 79,557 | 97,050 | 85,000 | 90,000 |
| 30-00 | Utilities | 29,590 | 29,546 | 30,000 | 30,000 |
| 38-00 | Inventory Items | 7,184 | 6,306 | 5,000 | 6,000 |

OTHER CHARGES

| | | | | | |
|-------|---------------------|---------|---------|---------|---------|
| 42-10 | Notes & Loans | 217,777 | 163,442 | 163,450 | 163,450 |
| 48-00 | Taxes & Assessments | 51 | 51 | 52 | 52 |

CAPITAL ASSETS

| | | | | | |
|-------|----------------------|--------|---------|---------|---------|
| 62-72 | Autos & Light Trucks | 90,051 | 176,205 | 135,000 | 140,000 |
| 62-76 | Fire Hoses | 0 | 0 | 0 | 5,000 |

APPROP FOR CONTINGENCIES

| | | | | | |
|-------|---------------|---|---|---|--------|
| 90-91 | Contingencies | 0 | 0 | 0 | 50,000 |
|-------|---------------|---|---|---|--------|

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Total Expenditures/Appropriations | 2,881,798 | 3,047,631 | 3,177,047 | 3,343,270 |
| Net Cost | (127,561) | (286,070) | 350,235 | 311,458 |

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| Fund 354 | | Budget Unit 9554 - Lakeport Fire Activity - Fire Protection | | | |
|---|--------------------|--|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 739,941 | 727,481 | 720,000 | 720,000 | |
| 10-20 Current Unsecured | 17,803 | 17,414 | 17,650 | 17,650 | |
| 10-25 Supp 813-Current | (3,797) | (3,907) | 0 | 0 | |
| 10-35 Supp 813-Prior | 2,447 | 1,666 | 2,000 | 1,500 | |
| 10-40 Prior Unsecured | 672 | 434 | 0 | 0 | |
| PERMITS | | | | | |
| 21-60 Other | 8,441 | 7,416 | 7,400 | 7,400 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 24 | 0 | 0 | 0 | |
| RENTS & CONCESSIONS | | | | | |
| 42-10 Rents & Concessions | 2,520 | 2,520 | 2,500 | 2,500 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 2,809 | 3,040 | 2,500 | 2,500 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 10,721 | 10,367 | 10,000 | 10,000 | |
| OTHER GOVERNMENT AGENCIES | | | | | |
| 56-30 Other | 73,763 | 31,763 | 0 | 0 | |
| PUBLIC PROTECTION | | | | | |
| 68-60 Institutional Care & Svcs | 1,191,952 | 1,383,241 | 1,000,000 | 844,258 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-29 Fire Protection | 221,554 | 224,187 | 214,000 | 214,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 2,144 | 26,182 | 0 | 0 | |
| 79-91 Cancelled Checks | 57 | 27 | 0 | 0 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 97,443 | 60,148 | 40,000 | 40,000 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 47,537 | 0 | 0 | 0 | |
| Total Revenue | 2,416,031 | 2,491,979 | 2,016,050 | 1,859,808 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 629,746 | 650,586 | 700,200 | 700,200 | |
| 01-12 Extra Help | 336,540 | 327,704 | 309,000 | 330,000 | |
| 01-13 OT, Holiday, Stby | 119,263 | 280,059 | 157,500 | 170,000 | |
| 02-21 FICA | 23,731 | 24,372 | 20,500 | 25,000 | |
| 02-22 PERS | 265,072 | 293,992 | 245,500 | 265,000 | |
| 03-30 Health/Life | 248,331 | 254,584 | 233,000 | 265,000 | |
| 03-31 Unemployment | 0 | 5,133 | 25,000 | 25,000 | |
| 03-39 State Disability | 0 | 0 | 5 | 5 | |
| 04-00 Worker's Compensation | 74,028 | 81,584 | 90,000 | 90,000 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 8,674 | 9,184 | 9,350 | 10,000 | |

| Fund 354 | | Budget Unit 9554 - Lakeport Fire Activity - Fire Protection | | |
|---|--------------------|--|------------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual Estimated | | |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|---------|---------|---------|---------|
| 12-00 | Communications | 6,014 | 4,909 | 7,000 | 7,000 |
| 14-00 | Household Expense | 2,055 | 2,446 | 3,000 | 3,000 |
| 15-10 | Other | 31,136 | 36,695 | 33,400 | 32,000 |
| 17-00 | Maintenance-Equipment | 94,166 | 40,934 | 36,500 | 40,000 |
| 18-00 | Maint-Bldgs & Imprvmts | 6,189 | 9,899 | 13,000 | 15,000 |
| 20-00 | Memberships | 2,565 | 2,665 | 3,800 | 3,800 |
| 22-70 | Supplies | 3,393 | 2,899 | 5,050 | 4,250 |
| 22-71 | Postage | 991 | 1,099 | 1,200 | 1,200 |
| 22-72 | Books & Periodicals | 1,424 | 1,259 | 1,300 | 1,300 |
| 23-80 | Professional & Specialize | 56,473 | 64,974 | 70,000 | 72,000 |
| 24-00 | Publications & Legal Ntcs | 105 | 77 | 250 | 500 |
| 25-00 | Rents & Leases-Equipment | 42,348 | 42,348 | 40,000 | 42,100 |
| 26-00 | Rents & Leases-Bldg & Imp | 0 | 0 | 5 | 5 |
| 27-00 | Small Tools & Instruments | 234 | 2,503 | 4,100 | 4,100 |
| 28-30 | Supplies & Services | 2,693 | 1,886 | 3,200 | 2,500 |
| 28-48 | Ambulance Expense | 133,188 | 154,084 | 162,000 | 182,000 |
| 29-50 | Transportation & Travel | 2,948 | 4,700 | 4,000 | 8,000 |
| 30-00 | Utilities | 62,619 | 66,734 | 68,000 | 68,000 |

OTHER CHARGES

| | | | | | |
|-------|---------------------|----|----|----|----|
| 48-00 | Taxes & Assessments | 42 | 42 | 50 | 50 |
|-------|---------------------|----|----|----|----|

CAPITAL ASSETS

| | | | | | |
|-------|----------------------|--------|-------|--------|--------|
| 62-72 | Autos & Light Trucks | 38,875 | 0 | 30,000 | 30,000 |
| 62-74 | Other | 5,363 | 5,363 | 29,500 | 45,500 |

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| Total Expenditures/Appropriations | | 2,198,206 | 2,372,714 | 2,305,410 | 2,442,510 |
| Net Cost | | (217,825) | (119,265) | 289,360 | 582,702 |

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| Fund 355 | | Budget Unit 9555 - Northshore Fire Activity - Fire Protection | | | |
|---|------------------|--|---|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 869,016 | 823,610 | 667,377 | 804,372 | |
| 10-15 ERAF-SRAF | 56,045 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 19,399 | 19,054 | 20,646 | 20,000 | |
| 10-25 Supp 813-Current | (4,146) | (4,271) | 3,000 | 500 | |
| 10-35 Supp 813-Prior | 2,875 | 1,937 | 2,000 | 2,000 | |
| 10-40 Prior Unsecured | 745 | 483 | 1,000 | 1,000 | |
| PERMITS | | | | | |
| 21-60 Other | 9,522 | 9,294 | 9,200 | 9,200 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 208 | 60 | 500 | 500 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 8,910 | 5,573 | 8,500 | 6,500 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 11,682 | 11,344 | 11,676 | 11,300 | |
| OTHER GOVERNMENT AGENCIES | | | | | |
| 56-30 Other | 0 | 39,660 | 1,000 | 68,000 | |
| CHARGES FOR SERVICES | | | | | |
| 66-30 Agricultural Services | 36,588 | 20,791 | 10,000 | 10,000 | |
| PUBLIC PROTECTION | | | | | |
| 68-60 Institutional Care & Svcs | 586,414 | 631,744 | 675,000 | 755,000 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-20 Other | 60,504 | 39,659 | 20,000 | 20,000 | |
| 69-29 Fire Protection | 656,632 | 639,800 | 652,000 | 640,000 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 0 | 80,940 | 58,300 | 1,000 | |
| 79-91 Cancelled Checks | 10 | 0 | 0 | 0 | |
| 79-93 Insurance Proceeds | 0 | 48,821 | 0 | 0 | |
| 79-99 Donations | 4,956 | 1,080 | 0 | 0 | |
| SALES | | | | | |
| 79-60 Sale of Fixed Assets | 0 | 2,000 | 0 | 0 | |
| OPERATING TRANSFERS | | | | | |
| 81-22 In | 34,012 | 42,730 | 40,000 | 40,000 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 3,664 | 0 | 0 | 0 | |
| Total Revenue | 2,357,036 | 2,414,309 | 2,180,199 | 2,389,372 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 936,173 | 960,493 | 993,900 | 1,103,900 | |
| 01-12 Extra Help | 61,443 | 129,884 | 130,800 | 130,800 | |
| 01-13 OT, Holiday, Stby | 44,755 | 64,988 | 65,000 | 65,000 | |
| 02-21 FICA | 12,826 | 3,539 | 13,000 | 13,000 | |
| 02-22 PERS | 276,720 | 325,622 | 345,000 | 345,000 | |

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| Fund 355 | | Budget Unit 9555 - Northshore Fire Activity - Fire Protection | | | |
|---|------------------|--|---------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| SALARIES & EMP BENEFITS | | | | | |
| 03-30 Health/Life | 242,377 | 264,883 | 377,000 | 377,000 | |
| 03-31 Unemployment | 2,929 | 60,198 | 67,890 | 67,890 | |
| 03-39 State Disability | 5,239 | 11,099 | 12,350 | 12,350 | |
| 04-00 Worker's Compensation | 112,402 | 110,193 | 90,000 | 90,000 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 9,190 | 15,409 | 16,100 | 16,100 | |
| 12-00 Communications | 95,869 | 97,582 | 111,700 | 111,700 | |
| 14-00 Household Expense | 5,851 | 6,811 | 11,100 | 11,100 | |
| 15-10 Other | 37,708 | 0 | 0 | 0 | |
| 15-12 Public Liability | 0 | 38,266 | 31,000 | 31,000 | |
| 17-00 Maintenance-Equipment | 92,847 | 113,707 | 98,900 | 98,900 | |
| 18-00 Maint-Bldgs & Imprvmts | 16,921 | 21,518 | 11,900 | 11,900 | |
| 19-40 Medical, Dental & Lab Exp | 35,900 | 36,008 | 48,000 | 48,000 | |
| 20-00 Memberships | 4,720 | 4,113 | 5,100 | 5,100 | |
| 22-70 Supplies | 4,320 | 5,892 | 6,000 | 6,000 | |
| 22-71 Postage | 1,514 | 1,972 | 2,000 | 2,000 | |
| 22-72 Books & Periodicals | 99 | 556 | 600 | 600 | |
| 23-80 Professional & Specialize | 37,206 | 38,318 | 37,000 | 37,000 | |
| 24-00 Publications & Legal Ntcs | 0 | 51 | 1,000 | 1,000 | |
| 25-00 Rents & Leases-Equipment | 4,744 | 3,939 | 5,000 | 5,000 | |
| 27-00 Small Tools & Instruments | 32 | 1,408 | 4,000 | 4,000 | |
| 28-30 Supplies & Services | 8,497 | 15,193 | 18,000 | 18,000 | |
| 28-48 Ambulance Expense | 61,176 | 66,408 | 66,200 | 66,200 | |
| 29-50 Transportation & Travel | 62,978 | 56,981 | 79,200 | 79,200 | |
| 30-00 Utilities | 40,283 | 37,693 | 48,800 | 48,800 | |
| OTHER CHARGES | | | | | |
| 42-10 Notes & Loans | 47,091 | 25,598 | 49,900 | 49,900 | |
| 46-20 Judgements | 200,800 | 0 | 0 | 0 | |
| CAPITAL ASSETS | | | | | |
| 61-60 Current | 17,009 | 7,690 | 21,800 | 21,800 | |
| 62-71 Office | 2,203 | 2,248 | 6,000 | 6,000 | |
| 62-72 Autos & Light Trucks | 23,352 | 84,158 | 10,000 | 10,000 | |
| 62-74 Other | 17,659 | 3,840 | 15,000 | 15,000 | |
| 62-76 Fire Hoses | 1,367 | 1,830 | 15,000 | 15,000 | |
| Total Expenditures/Appropriations | 2,524,200 | 2,618,088 | 2,814,240 | 2,924,240 | |
| Net Cost | 167,164 | 203,779 | 634,041 | 534,868 | |

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| Fund 357 | | Budget Unit 9557 - South Lake County Fire Activity - Fire Protection | | |
|---|--------------------|---|------------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| | | Actual Estimated | | |
| 1 | 2 | 3 | 4 | 5 |
| PROPERTY TAXES | | | | |
| 10-10 Current Secured | 1,178,445 | 1,175,641 | 1,226,500 | 1,175,800 |
| 10-15 ERAF-SRAF | 112,622 | 0 | 0 | 0 |
| 10-20 Current Unsecured | 26,167 | 25,431 | 27,000 | 26,000 |
| 10-25 Supp 813-Current | (5,563) | (5,722) | 0 | 0 |
| 10-35 Supp 813-Prior | 3,554 | 2,470 | 0 | 0 |
| 10-40 Prior Unsecured | 986 | 638 | 0 | 0 |
| PERMITS | | | | |
| 21-60 Other | 10,988 | 9,253 | 9,200 | 9,200 |
| REVENUE FROM USE OF MONEY | | | | |
| 42-01 Interest | 7,072 | 6,376 | 8,000 | 6,000 |
| STATE AID | | | | |
| 54-60 HOPTR | 15,758 | 15,138 | 16,000 | 15,000 |
| 54-90 Other | 241,666 | 119,501 | 35,000 | 35,000 |
| OTHER GOVERNMENT AGENCIES | | | | |
| 56-30 Other | 315,551 | 232,982 | 561,245 | 366,107 |
| PUBLIC PROTECTION | | | | |
| 68-60 Institutional Care & Svcs | 454,033 | 370,229 | 361,251 | 400,000 |
| OTHER CURRENT SERVICES | | | | |
| 69-20 Other | 97,556 | 104,732 | 91,000 | 91,000 |
| 69-29 Fire Protection | 428,188 | 428,655 | 411,700 | 411,700 |
| OTHER | | | | |
| 79-90 Miscellaneous | 19,343 | 33,420 | 10,300 | 7,325 |
| 79-91 Cancelled Checks | 9,586 | 0 | 0 | 0 |
| SALES | | | | |
| 79-50 Revenue Applic Prior Year | 90,192 | 131,831 | 8,000 | 8,000 |
| 79-70 Other Sales-Miscellaneous | 5,035 | 0 | 0 | 0 |
| OPERATING TRANSFERS | | | | |
| 81-22 In | 156,272 | 41,852 | 25,353 | 47,353 |
| LONG-TERM NOTES | | | | |
| 82-01 Capital Assets | 0 | 195,995 | 0 | 0 |
| Total Revenue | 3,167,451 | 2,888,422 | 2,790,549 | 2,598,485 |
| SALARIES & EMP BENEFITS | | | | |
| 01-11 Permanent | 5,700 | 6,000 | 6,000 | 6,000 |
| 01-12 Extra Help | 109,543 | 91,990 | 98,000 | 98,000 |
| 01-13 OT, Holiday, Stby | 51,904 | 32,185 | 35,000 | 35,000 |
| 02-21 FICA | 12,810 | 9,961 | 10,800 | 10,800 |
| 03-30 Health/Life | 30,137 | 28,392 | 32,000 | 32,000 |
| 03-31 Unemployment | 7,169 | 4,839 | 8,700 | 8,700 |
| 04-00 Worker's Compensation | 11,972 | 23,651 | 16,700 | 27,200 |
| SERVICES AND SUPPLIES | | | | |
| 11-00 Clothing & Personal Suppl | 46,729 | 5,612 | 9,000 | 17,000 |

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| Fund 357 | | Budget Unit 9557 - South Lake County Fire Activity - Fire Protection | | |
|---|--------------------|---|------------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |
| SERVICES AND SUPPLIES | | | | |
| 12-00 Communications | 6,443 | 7,755 | 10,960 | 12,560 |
| 13-00 Food | 3,188 | 1,338 | 2,500 | 2,500 |
| 14-00 Household Expense | 4,630 | 5,331 | 4,500 | 5,500 |
| 15-10 Other | 45,938 | 48,291 | 49,500 | 51,000 |
| 17-00 Maintenance-Equipment | 9,801 | 10,938 | 9,600 | 22,000 |
| 18-00 Maint-Bldgs & Imprvmts | 16,776 | 21,025 | 18,000 | 24,000 |
| 20-00 Memberships | 2,630 | 2,930 | 3,300 | 3,300 |
| 22-70 Supplies | 3,199 | 3,904 | 3,000 | 4,000 |
| 22-71 Postage | 514 | 592 | 900 | 900 |
| 22-72 Books & Periodicals | 168 | 488 | 2,570 | 2,570 |
| 23-80 Professional & Specialize | 2,185,199 | 2,195,204 | 2,431,451 | 2,412,730 |
| 24-00 Publications & Legal Ntcs | 52 | 185 | 1,100 | 1,100 |
| 27-00 Small Tools & Instruments | 1,545 | 11,643 | 3,500 | 4,000 |
| 28-30 Supplies & Services | 51,706 | 19,848 | 21,750 | 18,745 |
| 28-48 Ambulance Expense | 34,554 | 60,258 | 54,400 | 54,000 |
| 29-50 Transportation & Travel | 3,330 | 1,091 | 2,000 | 2,000 |
| 30-00 Utilities | 42,695 | 45,035 | 45,100 | 47,100 |
| 38-00 Inventory Items | 10,683 | 15,364 | 7,600 | 11,000 |
| OTHER CHARGES | | | | |
| 42-10 Notes & Loans | 27,165 | 52,518 | 52,518 | 52,518 |
| 48-00 Taxes & Assessments | 81 | 83 | 100 | 100 |
| CAPITAL ASSETS | | | | |
| 61-60 Current | 8,763 | 16,500 | 0 | 0 |
| 61-69 Prior | 338,579 | 8,051 | 0 | 0 |
| 62-74 Other | 40,270 | 17,753 | 0 | 26,500 |
| Total Expenditures/Appropriations | 3,113,873 | 2,748,755 | 2,940,549 | 2,992,823 |
| Net Cost | (53,578) | (139,667) | 150,000 | 394,338 |

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| Fund 359 | | Budget Unit 9559 - Lake Pillsbury Activity - Fire Protection | | | |
|---|-----------------|---|---|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | (64) | (55) | 0 | 0 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 369 | 471 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 51 | 32 | 0 | 0 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-29 Fire Protection | 17,286 | 17,724 | 18,168 | 18,240 | |
| OTHER | | | | | |
| 79-91 Cancelled Checks | 30 | 0 | 0 | 0 | |
| Total Revenue | 17,672 | 18,172 | 18,168 | 18,240 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 3,280 | 4,397 | 6,000 | 6,000 | |
| 02-21 FICA | 726 | 981 | 1,200 | 1,200 | |
| 03-31 Unemployment | 165 | 223 | 240 | 240 | |
| 03-39 State Disability | 38 | 53 | 60 | 60 | |
| 04-00 Worker's Compensation | 501 | 0 | 700 | 700 | |
| SERVICES AND SUPPLIES | | | | | |
| 12-00 Communications | 0 | 0 | 0 | 2,000 | |
| 15-10 Other | 5,064 | 4,298 | 5,300 | 5,300 | |
| 17-00 Maintenance-Equipment | 2,024 | 919 | 1,747 | 5,982 | |
| 22-71 Postage | 45 | 0 | 46 | 46 | |
| 23-80 Professional & Specialize | 5,545 | 1,880 | 1,675 | 5,400 | |
| 28-30 Supplies & Services | 1,200 | 1,200 | 1,200 | 1,200 | |
| Total Expenditures/Appropriations | 18,588 | 13,951 | 18,168 | 28,128 | |
| Net Cost | 916 | (4,221) | 0 | 9,888 | |

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| Fund 310 | | Budget Unit 9610 - Lake Co Vector Control | | |
|---|------------------|---|---------------------|--|
| | | Activity - Pest Control | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |
| OTHER TAXES | | | | |
| 10-70 Timber Yield | 11 | 103 | 30 | 100 |
| PROPERTY TAXES | | | | |
| 10-10 Current Secured | 1,127,271 | 1,137,333 | 1,128,814 | 1,128,814 |
| 10-20 Current Unsecured | 26,367 | 25,906 | 28,118 | 28,118 |
| 10-25 Supp 813-Current | (5,619) | (5,801) | 0 | 0 |
| 10-35 Supp 813-Prior | 3,605 | 2,511 | 2,800 | 2,600 |
| 10-40 Prior Unsecured | 997 | 645 | 1,000 | 700 |
| FINES, FORFEIT, PENALTIES | | | | |
| 31-95 Penalties & Cost on Delq | 44 | 11 | 1,000 | 1,000 |
| REVENUE FROM USE OF MONEY | | | | |
| 42-01 Interest | 12,958 | 11,339 | 12,000 | 12,000 |
| STATE AID | | | | |
| 54-60 HOPTR | 15,878 | 15,421 | 15,492 | 15,492 |
| CHARGES FOR SERVICES | | | | |
| 66-40 Assess & Tax Collection | 484,368 | 485,895 | 485,000 | 485,000 |
| OTHER | | | | |
| 79-90 Miscellaneous | 38 | 2,420 | 0 | 0 |
| 79-91 Cancelled Checks | 8,873 | 1,526 | 0 | 0 |
| SALES | | | | |
| 79-60 Sale of Fixed Assets | 2,751 | 0 | 0 | 0 |
| RESIDUAL EQUITY TRANSFERS | | | | |
| 81-31 Residual Equity Transfer | 27,416 | 0 | 26,000 | 26,000 |
| OTHER | | | | |
| 90-01 Miscellaneous | 84 | 170 | 0 | 0 |
| Total Revenue | 1,705,042 | 1,677,479 | 1,700,254 | 1,699,824 |
| SALARIES & EMP BENEFITS | | | | |
| 01-11 Permanent | 491,028 | 509,175 | 525,000 | 525,000 |
| 01-12 Extra Help | 51,180 | 38,782 | 60,000 | 60,000 |
| 01-14 Other, Term | 6,599 | 6,000 | 6,200 | 6,200 |
| 02-21 FICA | 79,133 | 87,834 | 93,000 | 93,000 |
| 02-22 Pers | 126,885 | 129,844 | 145,000 | 145,000 |
| 02-23 PERS-Co Paid Employee Con | 41,233 | 41,810 | 46,000 | 46,000 |
| 03-30 Health/Life | 124,926 | 126,119 | 140,000 | 140,000 |
| 03-31 Unemployment | 3,408 | 4,550 | 8,000 | 8,000 |
| 04-00 Worker's Compensation | 22,852 | 27,169 | 32,000 | 32,000 |
| SERVICES AND SUPPLIES | | | | |
| 11-00 Clothing & Personal Suppl | 2,039 | 2,825 | 4,500 | 4,500 |
| 12-00 Communications | 2,014 | 6,995 | 3,000 | 3,500 |
| 14-00 Household Expense | 2,483 | 2,272 | 5,500 | 5,500 |
| 15-10 Other | 21,165 | 23,338 | 25,500 | 25,500 |
| 17-00 Maintenance-Equipment | 26,576 | 22,420 | 25,000 | 25,000 |
| 18-00 Maint-Bldgs & Imprvmts | 3,245 | 6,592 | 10,000 | 20,000 |

| Fund 310 | | Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control | | |
|---|-----------------|--|---|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|---------|---------|---------|---------|
| 19-40 | Medical Supplies | 10,576 | 11,858 | 13,500 | 13,500 |
| 19-43 | Encephalitis Treatment | 0 | 0 | 10,000 | 10,000 |
| 20-00 | Memberships | 13,248 | 12,785 | 16,000 | 16,000 |
| 21-00 | Miscellaneous Expense | 0 | 0 | 500 | 500 |
| 22-70 | Supplies | 6,116 | 4,939 | 8,000 | 8,000 |
| 22-72 | Books & Periodicals | 520 | 505 | 1,200 | 1,200 |
| 23-80 | Professional & Specialize | 75,340 | 72,208 | 80,000 | 80,000 |
| 24-00 | Publications & Legal Ntcs | 171 | 416 | 800 | 800 |
| 25-00 | Rents & Leases-Equipment | 4,874 | 4,920 | 6,500 | 6,500 |
| 27-00 | Small Tools & Instruments | 130 | 1,090 | 6,700 | 6,700 |
| 28-30 | Supplies & Services | 138,939 | 171,414 | 170,000 | 170,000 |
| 29-50 | Transportation & Travel | 10,879 | 10,094 | 13,000 | 13,000 |
| 30-00 | Utilities | 15,052 | 15,223 | 17,500 | 17,500 |
| 38-00 | Inventory Items | 4,423 | 2,627 | 26,500 | 26,500 |

OTHER CHARGES

| | | | | | |
|-------|---------------------|-----|-------|-------|-------|
| 48-00 | Taxes & Assessments | 837 | 1,195 | 1,600 | 1,600 |
|-------|---------------------|-----|-------|-------|-------|

CAPITAL ASSETS

| | | | | | |
|-------|----------------------|--------|--------|---------|---------|
| 61-60 | Current | 0 | 38,779 | 900,000 | 900,000 |
| 62-72 | Autos & Light Trucks | 23,120 | 22,625 | 25,000 | 25,000 |
| 62-73 | Shop | 0 | 0 | 39,000 | 39,000 |
| 62-74 | Other | 0 | 0 | 30,000 | 30,000 |

APPROP FOR CONTINGENCIES

| | | | | | |
|-------|---------------|---|---|--------|--------|
| 90-91 | Contingencies | 0 | 0 | 50,000 | 50,000 |
|-------|---------------|---|---|--------|--------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| Total Expenditures/Appropriations | | 1,308,991 | 1,406,403 | 2,544,500 | 2,555,000 |
| Net Cost | | (396,051) | (271,076) | 844,246 | 855,176 |

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| Fund 315 | | Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District | | | |
|---|-----------------|--|---|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 67,983 | 66,945 | 73,908 | 66,944 | |
| 10-15 ERAF-SRAF | 6,334 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 1,550 | 1,508 | 1,718 | 1,507 | |
| 10-25 Supp 813-Current | (331) | (339) | 0 | 0 | |
| 10-35 Supp 813-Prior | 208 | 147 | 0 | 0 | |
| 10-40 Prior Unsecured | 59 | 38 | 0 | 0 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 136 | 48 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 6,397 | 5,078 | 4,487 | 5,054 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 934 | 898 | 933 | 597 | |
| CHARGES FOR SERVICES | | | | | |
| 66-50 Auditing & Accounting | 359 | 460 | 408 | 440 | |
| OTHER CURRENT SERVICES | | | | | |
| 69-20 Other | 19 | 12 | 0 | 0 | |
| WATER | | | | | |
| 71-21 Sales & Svcs Misc | 778,650 | 798,066 | 740,085 | 739,974 | |
| 71-25 Water Collection-Tax Roll | 1,169 | 1,839 | 1,562 | 1,562 | |
| 71-26 Reconnections | 7,702 | 6,138 | 5,244 | 5,560 | |
| 71-90 Other Contributions | 0 | 30,451 | 27,648 | 27,850 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 29,969 | 1,471 | 0 | 0 | |
| 79-92 Insurance Rebate | 4,931 | 45 | 0 | 0 | |
| SALES | | | | | |
| 79-50 Revenue Applic Prior Year | 15,083 | 12,124 | 14,548 | 14,353 | |
| Total Revenue | 921,152 | 924,929 | 870,541 | 863,841 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 222,617 | 225,217 | 204,336 | 209,574 | |
| 01-12 Extra Help | 0 | 0 | 1,000 | 1,000 | |
| 01-13 OT, Holiday, Stby | 10,989 | 20,794 | 21,875 | 21,875 | |
| 01-14 Other, Term | 5,580 | 844 | 0 | 0 | |
| 02-21 FICA | 18,300 | 18,691 | 17,382 | 17,782 | |
| 02-22 PERS | 77,870 | 65,862 | 70,000 | 70,000 | |
| 03-30 Health/Life | 37,006 | 42,487 | 45,600 | 45,600 | |
| 03-31 Unemployment | 3,286 | 2,631 | 2,170 | 2,604 | |
| 04-00 Worker's Compensation | 10,176 | 9,844 | 9,714 | 9,850 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 762 | 848 | 1,000 | 1,000 | |
| 12-00 Communications | 3,014 | 3,623 | 4,000 | 4,000 | |
| 14-00 Household Expense | 870 | 1,360 | 1,500 | 1,500 | |
| 15-10 Other | 9,831 | 8,722 | 12,000 | 12,000 | |

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| | | | | | | | |
|---|--------------------|--|--|---|--|------------------------|--|
| Fund 315 | | Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District | | | | | |
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <table border="1"> <tr> <td align="center">X</td> </tr> <tr> <td> </td> </tr> </table> | X | | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| X | | | | | | | |
| | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | | | |

SERVICES AND SUPPLIES

| | | | | | |
|-------|---------------------------|--------|---------|---------|---------|
| 17-00 | Maintenance-Equipment | 4,066 | 8,028 | 8,000 | 8,000 |
| 18-00 | Maint-Bldgs & Imprvmts | 91,682 | 94,554 | 150,000 | 150,000 |
| 19-40 | Medical Supplies | 40 | 18 | 250 | 250 |
| 20-00 | Memberships | 1,144 | 3,708 | 4,000 | 4,000 |
| 22-70 | Supplies | 6,039 | 6,233 | 6,500 | 6,500 |
| 22-71 | Postage | 4,458 | 6,199 | 6,500 | 6,500 |
| 22-72 | Books & Periodicals | 0 | 0 | 500 | 500 |
| 23-80 | Professional & Specialize | 29,246 | 19,835 | 100,000 | 100,000 |
| 24-00 | Publications & Legal Ntcs | 166 | 338 | 1,500 | 2,500 |
| 25-00 | Rents & Leases-Equipment | 561 | 572 | 1,100 | 1,100 |
| 26-00 | Rents & Leases-Bldg & Imp | 0 | 0 | 300 | 300 |
| 27-00 | Small Tools & Instruments | 3,321 | 6,563 | 5,000 | 5,000 |
| 28-30 | Supplies & Services | 5,496 | 5,317 | 9,000 | 9,000 |
| 29-50 | Transportation & Travel | 9,762 | 9,330 | 20,000 | 20,000 |
| 30-00 | Utilities | 89,690 | 131,555 | 170,000 | 170,000 |
| 38-00 | Inventory Items | 7,558 | 6,559 | 10,000 | 10,000 |

OTHER CHARGES

| | | | | | |
|-------|---------------------|----|----|----|----|
| 48-00 | Taxes & Assessments | 54 | 54 | 75 | 55 |
|-------|---------------------|----|----|----|----|

CAPITAL ASSETS

| | | | | | |
|-------|---------|---------|--------|---------|---------|
| 61-60 | Current | 180,356 | 51,813 | 100,000 | 160,000 |
| 62-71 | Office | 11,226 | 3,560 | 10,000 | 10,000 |
| 62-73 | Shop | 0 | 8,211 | 20,000 | 20,000 |
| 62-74 | Other | 0 | 20,414 | 80,000 | 80,000 |

APPROP FOR CONTINGENCIES

| | | | | | |
|--|---------------|-----------------|------------------|------------------|------------------|
| 90-91 | Contingencies | 0 | 0 | 51,000 | 51,215 |
| Total Expenditures/Appropriations | | 845,166 | 783,784 | 1,144,302 | 1,211,705 |
| Net Cost | | (75,986) | (141,145) | 273,761 | 347,864 |

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| Fund 316 | | Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District | | | |
|---|--------------------|---|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | (458) | (553) | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 1,788 | 1,513 | 0 | 0 | |
| WATER | | | | | |
| 71-21 Sales & Svcs Misc | 413,980 | 390,562 | 513,000 | 513,000 | |
| 71-23 Connection Fee | 1,290 | 315 | 0 | 0 | |
| 71-25 Water Collection-Tax Roll | 250 | 223 | 0 | 0 | |
| 71-26 Reconnections | 1,450 | 1,100 | 0 | 0 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 0 | 1,523 | 0 | 0 | |
| 79-91 Cancelled Checks | 2,246 | 0 | 0 | 0 | |
| 79-96 Contributions-Vehicles | 3,000 | 3,000 | 0 | 0 | |
| Total Revenue | 423,546 | 397,683 | 513,000 | 513,000 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 170,860 | 157,610 | 194,000 | 194,000 | |
| 01-14 Other, Term | 0 | 3,823 | 5,000 | 5,000 | |
| 02-21 FICA | 13,501 | 11,485 | 16,000 | 16,000 | |
| 02-22 PERS | 12,695 | 6,728 | 10,000 | 10,000 | |
| 02-23 PERS-Co Paid Employee Con | 25,215 | 20,505 | 0 | 24,000 | |
| 02-28 Deferred Compensation | 0 | 0 | 24,000 | 0 | |
| 03-30 Health/Life | 18,868 | 22,082 | 20,000 | 20,000 | |
| 03-31 Unemployment | 4,130 | 307 | 0 | 0 | |
| 04-00 Worker's Compensation | 8,319 | 8,921 | 10,000 | 10,000 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 422 | 754 | 1,000 | 1,000 | |
| 12-00 Communications | 3,394 | 4,587 | 5,000 | 5,000 | |
| 14-00 Household Expense | 454 | 441 | 600 | 600 | |
| 15-10 Other | 6,507 | 6,538 | 7,000 | 7,000 | |
| 17-00 Maintenance-Equipment | 4,271 | 5,960 | 6,000 | 6,000 | |
| 18-00 Maint-Bldgs & Imprvmts | 2,378 | 4,784 | 29,000 | 29,000 | |
| 20-00 Memberships | 1,411 | 1,209 | 1,600 | 1,600 | |
| 22-70 Supplies | 3,650 | 3,331 | 3,500 | 3,500 | |
| 22-71 Postage | 2,146 | 2,034 | 2,800 | 2,800 | |
| 22-72 Books & Periodicals | 139 | 316 | 400 | 400 | |
| 23-80 Professional & Specialize | 55,453 | 32,835 | 33,000 | 33,000 | |
| 24-00 Publications & Legal Ntcs | 156 | 112 | 300 | 300 | |
| 25-00 Rents & Leases-Equipment | 1,663 | 1,807 | 2,000 | 2,000 | |
| 26-00 Rents & Leases-Bldg & Imp | 21,099 | 22,010 | 25,000 | 25,000 | |
| 27-00 Small Tools & Instruments | 73 | 0 | 1,000 | 1,000 | |
| 28-30 Supplies & Services | 11,000 | 22,118 | 19,000 | 19,000 | |
| 29-50 Transportation & Travel | 5,874 | 4,316 | 8,000 | 8,000 | |
| 30-00 Utilities | 16,254 | 17,497 | 15,000 | 15,000 | |

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| Fund 316 | | Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District | | |
|---|-----------------|---|---|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | 4 | 5 |

SERVICES AND SUPPLIES

38-00 Inventory Items 671 1,869 2,000 2,000

CAPITAL ASSETS

61-60 Current 0 0 24,000 24,000

62-71 Office 0 0 7,500 7,500

62-72 Autos & Light Trucks 0 0 15,000 15,000

APPROP FOR CONTINGENCIES

90-91 Contingencies 0 0 15,000 15,000

Total Expenditures/Appropriations 390,603 363,979 502,700 502,700

Net Cost (32,943) (33,704) (10,300) (10,300)

| Fund 317 | | Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District | | | |
|---|--------------------|--|------------------------|--|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 | 2014-15 Recommended | 2014-15 Adopted by the Governing Board | |
| | | Actual Estimated | | | |
| 1 | 2 | 3 | 4 | 5 | |
| PROPERTY TAXES | | | | | |
| 10-10 Current Secured | 3,109 | 2,731 | 1,200 | 1,200 | |
| 10-15 ERAF-SRAF | 114 | 0 | 0 | 0 | |
| 10-20 Current Unsecured | 87 | 85 | 85 | 85 | |
| 10-25 Supp 813-Current | (19) | (19) | 0 | 0 | |
| 10-35 Supp 813-Prior | 14 | 9 | 0 | 0 | |
| 10-40 Prior Unsecured | 3 | 2 | 0 | 0 | |
| FINES, FORFEIT, PENALTIES | | | | | |
| 31-95 Penalties & Cost on Delq | 2 | 1 | 0 | 0 | |
| REVENUE FROM USE OF MONEY | | | | | |
| 42-01 Interest | 1,423 | 1,182 | 1,000 | 1,000 | |
| STATE AID | | | | | |
| 54-60 HOPTR | 53 | 51 | 25 | 25 | |
| WATER | | | | | |
| 71-21 Sales & Svcs Misc | 173,025 | 191,186 | 150,000 | 150,000 | |
| 71-22 Capacity Expansion Fee | 0 | 10,200 | 0 | 0 | |
| 71-23 Connection Fee | 1,215 | 1,185 | 600 | 600 | |
| OTHER | | | | | |
| 79-90 Miscellaneous | 37 | 0 | 0 | 0 | |
| 79-91 Cancelled Checks | 326 | 0 | 0 | 0 | |
| RESIDUAL EQUITY TRANSFERS | | | | | |
| 81-31 Residual Equity Transfer | 28 | 0 | 0 | 0 | |
| Total Revenue | 179,417 | 206,613 | 152,910 | 152,910 | |
| SALARIES & EMP BENEFITS | | | | | |
| 01-11 Permanent | 57,042 | 58,137 | 46,704 | 49,500 | |
| 01-12 Extra Help | 14,188 | 15,324 | 22,550 | 23,792 | |
| 02-21 FICA | 4,970 | 4,684 | 3,925 | 4,544 | |
| 03-30 Health/Life | 8,694 | 9,012 | 7,500 | 7,500 | |
| 03-31 Unemployment | 262 | 224 | 1,040 | 1,040 | |
| 03-39 State Disability | 885 | 733 | 695 | 733 | |
| 04-00 Worker's Compensation | 8,032 | 6,228 | 8,400 | 8,400 | |
| SERVICES AND SUPPLIES | | | | | |
| 11-00 Clothing & Personal Suppl | 0 | 77 | 200 | 200 | |
| 12-00 Communications | 3,706 | 3,031 | 3,800 | 3,800 | |
| 15-10 Other | 9,153 | 7,903 | 6,800 | 6,800 | |
| 17-00 Maintenance-Equipment | 3,325 | 12,089 | 5,000 | 14,900 | |
| 18-00 Maint-Bldgs & Imprvmts | 1,414 | 4,441 | 5,000 | 5,000 | |
| 20-00 Memberships | 0 | 423 | 400 | 400 | |
| 22-70 Supplies | 1,916 | 2,076 | 1,500 | 1,500 | |
| 22-71 Postage | 1,828 | 1,642 | 1,475 | 1,475 | |
| 23-80 Professional & Specialize | 9,907 | 7,347 | 8,000 | 8,000 | |
| 26-00 Rents & Leases-Bldg & Imp | 3,795 | 3,780 | 3,710 | 3,710 | |
| 27-00 Small Tools & Instruments | 129 | 0 | 500 | 500 | |

County Budget Act
 January 2010 Edition, revision #1

| Fund 317 | | Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District | | | |
|---|-----------------|--|-------------------------------------|---------------------|--|
| Detail by Revenue Category and Expenditure Object | 2012-13 Actuals | 2013-14 Actual Estimated | <input checked="" type="checkbox"/> | 2014-15 Recommended | 2014-15 Adopted by the Governing Board |
| 1 | 2 | 3 | | 4 | 5 |
| SERVICES AND SUPPLIES | | | | | |
| 28-30 Supplies & Services | 5,051 | 5,427 | | 8,850 | 8,850 |
| 29-50 Transportation & Travel | 2,032 | 2,738 | | 4,000 | 4,000 |
| 30-00 Utilities | 16,283 | 18,370 | | 15,000 | 15,000 |
| OTHER CHARGES | | | | | |
| 48-00 Taxes & Assessments | 65 | 66 | | 100 | 100 |
| CAPITAL ASSETS | | | | | |
| 61-69 Prior | 0 | 0 | | 500 | 500 |
| 62-71 Office | 287 | 0 | | 0 | 0 |
| APPROP FOR CONTINGENCIES | | | | | |
| 90-91 Contingencies | 0 | 0 | | 3,331 | 3,331 |
| Total Expenditures/Appropriations | 152,964 | 163,752 | | 158,980 | 173,575 |
| Net Cost | (26,453) | (42,861) | | 6,070 | 20,665 |

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SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2014-15

Capital Asset Detail

Cemetery Districts

| | Land | Buildings & Improvements | Equipment | 2014-15 Adopted by the Governing Board |
|--|-------------|--------------------------|-----------------|--|
| Hartley | | | | |
| Sprinkler System/Rd Upgrade/Lawn | - | 10,000 | - | \$ 10,000 |
| Lawn Mower | - | - | 2,000 | \$ 2,000 |
| Total Capital Assets - Hartley | \$ - | \$ 10,000 | \$ 2,000 | \$ 12,000 |
| Lower Lake | | | | |
| Road Improvements | - | 41,500 | - | \$ 41,500 |
| Total Capital Assets - Lower Lake | \$ - | \$ 41,500 | \$ - | \$ 41,500 |
| Middletown | | | | |
| Annex Callayomi Water Dist | - | 30,000 | - | \$ 30,000 |
| Benches & Improvements | - | 20,000 | - | \$ 20,000 |
| Total Capital Assets - Middletown | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Upper Lake | | | | |
| Other Equipment | - | - | 3,500 | \$ 3,500 |
| Total Capital Assets - Upper Lake | \$ - | \$ - | \$ 3,500 | \$ 3,500 |

Waterworks Districts

| | Land | Buildings & Improvements | Equipment | 2014-15 Adopted by the Governing Board |
|---|-------------|--------------------------|-------------------|--|
| County Waterworks #1 Lower Lake | | | | |
| Well #11 Control Panel-Plant A | - | 160,000 | - | \$ 160,000 |
| Office Equipment | - | - | 10,000 | \$ 10,000 |
| Wacker, Asphalt Cutter, Vibra Plate | - | - | 20,000 | \$ 20,000 |
| 3-Phase Generator | - | - | 80,000 | \$ 80,000 |
| Total Capital Assets - LL Waer | \$ - | \$ 160,000 | \$ 110,000 | \$ 270,000 |
| Callayomi County Water | | | | |
| Fire Hydrants, SCADA System | - | 24,000 | - | \$ 24,000 |
| Meter Reading Connect System | - | - | 7,500 | \$ 7,500 |
| New Utility Truck | - | - | 15,000 | \$ 15,000 |
| Total Capital Assets - Callayomi | \$ - | \$ 24,000 | \$ 22,500 | \$ 46,500 |
| Upper Lake County Water | | | | |
| Building Improvements - Prior | - | 500 | - | \$ 500 |
| Total Capital Assets - UL Water | \$ - | \$ 500 | \$ - | \$ 500 |

Pest Control

| | Land | Buildings & Improvements | Equipment | 2014-15 Adopted by the Governing Board |
|--|-------------|--------------------------|------------------|--|
| Lake County Vector Control | | | | |
| Construction-Todd Road | - | 900,000 | - | \$ 900,000 |
| Full-Sized Pickup Truck | - | - | 25,000 | \$ 25,000 |
| 2 ULV Sprayers, 2 Post Lifts | - | - | 39,000 | \$ 39,000 |
| Forklift | - | - | 30,000 | \$ 30,000 |
| Total Capital Assets - Vector Cntrl | \$ - | \$ 900,000 | \$ 94,000 | \$ 994,000 |

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2014-15

Capital Asset Detail

Fire Protection Districts

| Fire Protection District | Land | Buildings & Improvements | Equipment | 2014-15 Adopted by the Governing Board |
|--|-------------|--------------------------|-------------------|---|
| Lake County Fire | | | | |
| Stat. 70 Office/Bldg Improvements | - | 160,000 | - | \$ 160,000 |
| Stat. 65 Improvements | - | 25,000 | - | \$ 25,000 |
| Computer Equipment | - | - | 3,000 | \$ 3,000 |
| Phone System | - | - | 1,000 | \$ 1,000 |
| EMS Equipment | - | - | 75,000 | \$ 75,000 |
| Fire Appliances (Nozzles, Etc.) | - | - | 2,500 | \$ 2,500 |
| Fire Medic Ambulance/Apparatus Replacement | - | - | 79,358 | \$ 79,358 |
| New Fire Hose | - | - | 13,000 | \$ 13,000 |
| Total Capital Assets - Lake Co Fire | \$ - | \$ 185,000 | \$ 173,858 | \$ 358,858 |
| Kelseyville Fire | | | | |
| New Chassis-Ambulance | - | - | 140,000 | \$ 140,000 |
| Fire Hose | - | - | 5,000 | \$ 5,000 |
| Total Capital Assets - KVille Fire | \$ - | \$ - | \$ 145,000 | \$ 145,000 |
| Lakeport Fire | | | | |
| Dodge Truck | - | - | 30,000 | \$ 30,000 |
| PPE's, Gurneys | - | - | 29,500 | \$ 29,500 |
| Total Capital Assets - Lkpt Fire | \$ - | \$ - | \$ 59,500 | \$ 59,500 |
| Northshore Fire | | | | |
| Replace Roof/Station 76 & 91 | - | 10,000 | - | \$ 10,000 |
| Station 85 Improvements | - | 6,000 | - | 6,000 |
| Station 75 and 90 Dr | - | 5,800 | - | 5,800 |
| Software | - | - | 1,500 | 1,500 |
| Computers | - | - | 4,000 | 4,000 |
| Printers | - | - | 500 | 500 |
| Used Type II Engine | - | - | 10,000 | 10,000 |
| Radios | - | - | 5,000 | 5,000 |
| Fire Equip Replacement | - | - | 10,000 | 10,000 |
| Fire Hose | - | - | 15,000 | 15,000 |
| Total Capital Assets - Nrthshr Fire | \$ - | \$ 21,800 | \$ 46,000 | \$ 67,800 |
| South Lake County Fire | | | | |
| E6221 Pump Replacement | - | - | 18,000 | \$ 18,000 |
| E6011 Repairs | - | - | 4,000 | \$ 4,000 |
| Extrication Equip | - | - | 4,500 | \$ 4,500 |
| Total Capital Assets - So Lake Co F | \$ - | \$ - | \$ 26,500 | \$ 26,500 |

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SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2014-15

Classifications, Positions, & Salaries

Cemetery Districts

| Hartley | Position | Total Positions | Annual Salary |
|-------------|------------------------|-----------------|---------------|
| | Maintenance Supervisor | 1 | \$ 43,416 |
| | Bookkeeper/Secretary | 1 | 20,712 |
| | Extra Help-Maint | 1 | 10,404 |
| Kelseyville | Position | Total Positions | Annual Salary |
| | Superintendent | 1 | \$ 47,832 |
| | General Maintenance | 1 | 27,771 |
| Lower Lake | Position | Total Positions | Annual Salary |
| | Sexton/Manager | 1 | \$ 49,275 |
| | Grounds Superintendent | 1 | 40,144 |
| | Board Members | 5 | 600 |
| Upper Lake | Position | Total Positions | Annual Salary |
| | Superintendent | 1 | \$ 29,994 |
| | Bookkeeper | 1 | 7,416 |
| | Extra Help | 1 | 6,250 |

Waterworks Districts

| County Waterworks #1 Lower Lake | Position | Total Positions | Annual Salary |
|---------------------------------|--------------------------|-----------------|---------------|
| | General Manager | 1 | \$ 66,672 |
| | AR/AP Clerk | 2 | 32,494-38,934 |
| | Field Operator I-Trainee | 1 | 28,391 |
| | Field Operator I/II | 1 | 43,084 |
| | Extra Help | 1 | 1,000 |
| Callayomi County Water | Position | Total Positions | Annual Salary |
| | General Manager | 1 | \$ 76,752 |
| | Relief Operator | 1 | 55,245 |
| | Secretary | 1 | 24,554 |
| | Admin. Assistant | 1 | 14,737 |
| Upper Lake County Water | Position | Total Positions | Annual Salary |
| | General Manager | 1 | \$ 46,704 |
| | Relief Operator | 1 | 14,400 |
| | On Call Operator | 1 | 8,148 |

Pest Control

| Lake County Vector Control | Position | Total Positions | Annual Salary |
|----------------------------|---------------------------|-----------------|---------------|
| | Vector Biologist | 1 | \$ 62,556 |
| | Mosquito Control Tech I | 3 | 42,192-47,676 |
| | Mosquito Control Tech III | 1 | 69,120 |
| | District Manager | 1 | 128,004 |
| | Office Manager | 1 | 61,032 |
| | Entomologist | 1 | 56,760 |
| | Lab Assistant | 1 | 27,840 |
| | Intern | 1 | 21,600 |

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2014-15

Classifications, Positions, & Salaries

Conservation

| Eastlake Resource Conservation | Position | Total Positions | Annual Salary |
|--------------------------------|-----------------------|-----------------|---------------|
| | Watershed Coordinator | 1 | 2,695 |
| | Bookkeeper/Secretary | 1 | 6,800 |
| | Project Coordinator | 1 | 28,160 |

Fire Protection District

| Lake County Fire | Position | Total Positions | Annual Salary |
|------------------|-----------------------------|-----------------|---------------|
| | Chief | 1 | \$ 92,496 |
| | Battalion Chief | 3 | 62,400 |
| | Captain | 3 | 59,958-61,764 |
| | Engineer | 3 | 55,032-58,380 |
| | Firefighter/Paramedic | 6 | 46,788-49,632 |
| | Paramedic | 3 | 37,620 |
| | EMT/Attendant | 3 | 27,780 |
| | Firefighter/Equip. Mechanic | 1 | 49,632 |
| | Admin Asst/Office Manager | 1 | 60,000 |
| | Clerical Assistant | - | 25,920 |

| Kelseyville Fire | Position | Total Positions | Annual Salary |
|------------------|---------------------|-----------------|---------------|
| | Chief | 1 | 85,098 |
| | Battalion Chief | 1 | 69,213 |
| | Captain | 3 | 47,640-60,811 |
| | FAE/Paramedic | 2 | 55,593 |
| | FAE/Mechanic | 1 | 58,721 |
| | FPO./Exec Secretary | 1 | 48,192 |
| | FF/Paramedic | 4 | 40,078-48,716 |
| | IFT Paramedic | 5 | 36,000 |
| | IFT EMT | 3 | 32,400 |
| | Financial Analyst | 1 | 41,600 |

| Lakeport Fire | Position | Total Positions | Annual Salary |
|---------------|--------------------------|-----------------|---------------|
| | Chief/EMT-P | 1 | 84,816 |
| | Captain/EMT-P | 2 | 63,084 |
| | Captain/EMT | 1 | 57,084 |
| | Firefighter I/EMT | 2 | 37,860-48,036 |
| | Firefighter II/EMT-P | 4 | 46,212-58,392 |
| | Administrative Assistant | 1 | 60,084 |

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2014-15

Classifications, Positions, & Salaries

Fire Protection District

| Northshore Fire | Position | Total Positions | Annual Salary |
|-----------------|-----------------------|-----------------|---------------|
| | Fire Chief | 1 | 85,000 |
| | Duty Officer/PT | 1 | 19,200 |
| | Battalion Chief | 1 | 62,000 |
| | Admin Captain | 1 | 55,379 |
| | Captain/Paramedic | 2 | 50,222-51,290 |
| | Firefighter/Paramedic | 10 | 41,443-45,884 |
| | Firefighter/EMT | 10 | 23,880-38,123 |
| | Mechanic/Firefighter | 1 | 38,544 |
| | Office Manager | 1 | 44,516 |
| | Secretary/Accountant | 1 | 33,408 |

| South Lake County Fire | Position | Total Positions | Annual Salary |
|------------------------|------------------------|-----------------|---------------|
| | Fire Captain | 1 | 56,208 |
| | Fire Captain/Paramedic | 2 | 59,844 |
| | FAE Paramedic | 4 | 52,320 |
| | FAE | 3 | 48,936 |
| | FF I - Seasonal | 2 | 22,071 |
| | FF II Paramedic | 3 | 46,380 |
| | Comm. Operator | 1 | 24,924 |
| | Staff Services Analyst | 1 | 56,052 |

| Lake Pillsbury Fire | Position | Total Positions | Annual Salary |
|---------------------|---------------------|-----------------|---------------|
| | Chief | 1 | \$9/hr |
| | Captain / Paramedic | 1 | \$9/hr |
| | Firefighter | 11 | \$9/hr |

** Pay is for training and calls only**