

**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

THIS PAGE WAS INTENTIONALLY LEFT BLANK

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

FISCAL YEAR 2014-15

---

---

SECTIONS

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

---

---

GENERAL INDEX	Section	Page
Special Districts Summary (Schedule 12)	A	1
Fund Balance (Schedule 13)	A	2
Reserves/Designations (Schedule 14)	A	3-4
Financing Sources & Uses by Budget Unit by Object (Sch. 9)	B	1-33
Capital Asset Detail	C	1-2
Positions and Salaries	D	1-3

---

---

Callayomi County Water District	316	B	30-31
County Waterworks District #1, Lower Lake	315	B	28-29
Eastlake Resource Conservation District	331	B	12-13
Glenbrook Cemetery District	306	B	10-11
Hartley Cemetery District	301	B	1-2
Kelseyville Cemetery District	302	B	3-4
Kelseyville Fire Protection District	353	B	17-18
Lake County Vector Control	310	B	26-27
Lakeport Fire Protection District	354	B	19-20
Lake County Fire Protection District	352	B	15-16
Lake Pillsbury Fire Protection District	359	B	25
Lower Lake Cemetery District	303	B	5-6
Middletown Cemetery District	304	B	7
Northshore Fire Protection District	355	B	21-22
Scotts Valley Water Conservation District	340	B	14
South Lake County Fire Protection District	357	B	23-24
Upper Lake Cemetery District	305	B	8-9
Upper Lake County Water District	317	B	32-33

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**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
<b>Cemetery Districts</b>							
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
<b>Total Cemetery Districts</b>	<b>\$ 101,282</b>	<b>\$ 64,773</b>	<b>\$ 725,152</b>	<b>\$ 891,207</b>	<b>\$ 881,644</b>	<b>\$ 9,563</b>	<b>\$ 891,207</b>
<b>Waterworks Districts</b>							
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
<b>Total Waterworks Districts</b>	<b>\$ 500,148</b>	<b>\$ -</b>	<b>\$ 1,529,751</b>	<b>\$ 2,029,899</b>	<b>\$ 1,887,980</b>	<b>\$ 141,919</b>	<b>\$ 2,029,899</b>
<b>Pest Control</b>							
Lake County Vector Control	\$ 1,027,307	\$ -	\$ 1,699,824	\$ 2,727,131	\$ 2,555,000	\$ 172,131	\$ 2,727,131
<b>Total Pest Control</b>	<b>\$ 1,027,307</b>	<b>\$ -</b>	<b>\$ 1,699,824</b>	<b>\$ 2,727,131</b>	<b>\$ 2,555,000</b>	<b>\$ 172,131</b>	<b>\$ 2,727,131</b>
<b>Conservation</b>							
Eastlake Resource	\$ 17,384	\$ -	\$ 64,849	\$ 82,233	\$ 71,245	\$ 10,988	\$ 82,233
Scotts Valley Water	118	-	-	118	-	118	118
<b>Total Conservation</b>	<b>\$ 17,502</b>	<b>\$ -</b>	<b>\$ 64,849</b>	<b>\$ 82,351</b>	<b>\$ 71,245</b>	<b>\$ 11,106</b>	<b>\$ 82,351</b>
<b>Fire Protection</b>							
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
<b>Total Fire Protection</b>	<b>\$ 3,266,888</b>	<b>\$ -</b>	<b>\$ 13,013,021</b>	<b>\$ 16,279,909</b>	<b>\$ 15,857,176</b>	<b>\$ 422,733</b>	<b>\$ 16,279,909</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 4,913,127</b>	<b>\$ 64,773</b>	<b>\$ 17,032,597</b>	<b>\$ 22,010,497</b>	<b>\$ 21,253,045</b>	<b>\$ 757,452</b>	<b>\$ 22,010,497</b>

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	
<b>Cemetery Districts</b>						
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	
<b>Total Cemetery Districts</b>	<b>\$ 864,390</b>	<b>\$ -</b>	<b>\$ 663,396</b>	<b>\$ 99,712</b>	<b>\$ 101,282</b>	
<b>Waterworks Districts</b>						
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	
<b>Total Waterworks Districts</b>	<b>\$ 1,678,328</b>	<b>\$ -</b>	<b>\$ 678,337</b>	<b>\$ 499,843</b>	<b>\$ 500,148</b>	
<b>Pest Control</b>						
Lake County Vector Control	\$ 2,502,186	\$ -	\$ 1,389,879	\$ 85,000	\$ 1,027,307	
<b>Total Pest Control</b>	<b>\$ 2,502,186</b>	<b>\$ -</b>	<b>\$ 1,389,879</b>	<b>\$ 85,000</b>	<b>\$ 1,027,307</b>	
<b>Conservation</b>						
Eastlake Resource	\$ 72,267	\$ -	\$ 54,883	\$ -	\$ 17,384	
Scotts Valley Water	22,234	-	9,863	12,253	118	
<b>Total Conservation</b>	<b>\$ 94,501</b>	<b>\$ -</b>	<b>\$ 64,746</b>	<b>\$ 12,253</b>	<b>\$ 17,502</b>	
<b>Fire Protection</b>						
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	
<b>Total Fire Protection</b>	<b>\$ 5,040,628</b>	<b>\$ -</b>	<b>\$ 93,926</b>	<b>\$ 1,679,814</b>	<b>\$ 3,266,888</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 10,180,033</b>	<b>\$ -</b>	<b>\$ 2,890,284</b>	<b>\$ 2,376,622</b>	<b>\$ 4,913,127</b>	

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

<b>Total Cemetery Districts</b>	<b>\$ 2,207,197</b>	<b>\$ 1,025</b>	<b>\$ 64,773</b>	<b>\$ -</b>	<b>\$ 9,563</b>	<b>\$ 2,151,987</b>
---------------------------------	---------------------	-----------------	------------------	-------------	-----------------	---------------------

**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	
<b>Upper Lake Water</b>							
General	\$ 165,067	\$ -	\$ -	\$ -	\$ 20,645	\$ 185,712	
Designated-Capacity Expansion	45,992	-	-	-	-	45,992	
Debt (Fund 374)	21,025	-	-	-	-	21,025	
<b>Total Waterworks Districts</b>	<b>\$ 1,670,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,500</b>	<b>\$ 141,919</b>	<b>\$ 1,812,773</b>	
<b>Pest Control</b>							
<b>Lake County Vector Control</b>							
General	\$ 1,389,879	\$ -	\$ -	\$ -	\$ 172,131	\$ 1,562,010	
Building	85,000	-	-	-	-	85,000	
<b>Total Pest Control</b>	<b>\$ 1,474,879</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,131</b>	<b>\$ 1,647,010</b>	
<b>Conservation</b>							
<b>Eastlake Resource</b>							
General	\$ 54,883	\$ -	\$ -	\$ -	\$ 10,988	\$ 65,871	
<b>Scotts Valley Water</b>							
General	\$ 9,863	\$ -	\$ -	\$ -	\$ 118	\$ 9,981	
Designated-Project	12,253	-	-	-	-	12,253	
<b>Total Conservation</b>	<b>\$ 76,999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,106</b>	<b>\$ 88,105</b>	
<b>Fire Protection</b>							
<b>Lake County Fire</b>							
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	
<b>Kelseyville Fire</b>							
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	
<b>Lakeport Fire</b>							
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	
<b>Northshore Fire</b>							
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	
<b>South Lake County Fire</b>							
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	
<b>Total Fire Protection</b>	<b>\$ 2,207,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,733</b>	<b>\$ 2,630,301</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 7,637,497</b>	<b>\$ 1,025</b>	<b>\$ 64,773</b>	<b>\$ 85,500</b>	<b>\$ 757,452</b>	<b>\$ 8,330,176</b>	

THIS PAGE WAS INTENTIONALLY LEFT BLANK

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

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	
<b>PROPERTY TAXES</b>					
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	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	3	0	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	1,314	1,030	1,000	1,000	
<b>STATE AID</b>					
54-60 HOPTR	1,435	1,389	1,393	1,393	
<b>OTHER CURRENT SERVICES</b>					
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	
<b>OTHER</b>					
79-92 Insurance Rebate	1,057	6,544	1,000	1,000	
<b>OPERATING TRANSFERS</b>					
81-22 In	0	0	14,483	16,533	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	6,142	0	0	0	
<b>SUSPENSE COLLECTIONS</b>					
99-98 Cemetery	81	(75)	0	0	
<b>Total Revenue</b>	<b>174,358</b>	<b>161,547</b>	<b>170,908</b>	<b>172,958</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	

Fund 301		Budget Unit 9101 - Hartley Cemetery Activity - Cemetery		
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**

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
<b>Total Expenditures/Appropriations</b>		<b>152,931</b>	<b>153,586</b>	<b>170,908</b>	<b>172,958</b>
<b>Net Cost</b>		<b>(21,427)</b>	<b>(7,961)</b>	<b>0</b>	<b>0</b>

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	
<b>PROPERTY TAXES</b>					
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	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	595	449	500	500	
<b>STATE AID</b>					
54-60 HOPTR	1,230	1,198	600	600	
<b>OTHER CURRENT SERVICES</b>					
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	
<b>OTHER</b>					
79-90 Miscellaneous	0	825	0	0	
79-91 Cancelled Checks	3,044	121	0	0	
<b>SUSPENSE COLLECTIONS</b>					
99-98 Cemetery	(395)	97	0	0	
<b>Total Revenue</b>	<b>149,569</b>	<b>130,241</b>	<b>136,100</b>	<b>136,100</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	

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 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**

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	2	1	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	555	261	0	0	
<b>STATE AID</b>					
54-60 HOPTR	784	764	784	784	
<b>CHARGES FOR SERVICES</b>					
66-91 Recording Fees	0	1,375	0	0	
<b>OTHER CURRENT SERVICES</b>					
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	
<b>OTHER</b>					
79-90 Miscellaneous	3,473	1,019	0	0	
79-91 Cancelled Checks	1,522	0	0	0	
<b>OPERATING TRANSFERS</b>					
81-22 In	0	10,000	0	41,500	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	3,068	1,555	0	0	
<b>SUSPENSE COLLECTIONS</b>					
99-98 Cemetery	(175)	44	0	0	
<b>Total Revenue</b>	<b>141,170</b>	<b>150,232</b>	<b>121,702</b>	<b>188,167</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	



County Budget Act  
 January 2010 Edition, revision #1

Fund 303		Budget Unit 9103 - Lower Lake Cemetery Activity - Cemetery					
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**

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
	<b>Total Expenditures/Appropriations</b>	<b>169,631</b>	<b>187,533</b>	<b>194,025</b>	<b>212,481</b>
	<b>Net Cost</b>	<b>28,461</b>	<b>37,301</b>	<b>72,323</b>	<b>24,314</b>

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	2,870	2,167	3,500	3,500	
<b>STATE AID</b>					
54-60 HOPTR	1,360	1,300	1,304	1,304	
<b>OTHER CURRENT SERVICES</b>					
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	
<b>OTHER</b>					
79-91 Cancelled Checks	300	180	0	0	
<b>SUSPENSE COLLECTIONS</b>					
99-98 Cemetery	185	102	0	0	
<b>Total Revenue</b>	<b>131,494</b>	<b>117,833</b>	<b>124,221</b>	<b>124,221</b>	
<b>SERVICES AND SUPPLIES</b>					
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	
<b>CAPITAL ASSETS</b>					
61-60 Current	2,475	49,425	50,000	50,000	
<b>APPROP FOR CONTINGENCIES</b>					
90-91 Contingencies	0	0	28,080	28,080	
<b>Total Expenditures/Appropriations</b>	<b>110,998</b>	<b>152,444</b>	<b>215,280</b>	<b>215,280</b>	
<b>Net Cost</b>	<b>(20,496)</b>	<b>34,611</b>	<b>91,059</b>	<b>91,059</b>	

THIS PAGE WAS INTENTIONALLY LEFT BLANK

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 <input checked="" type="checkbox"/>		
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
-------	---------------	---	---	---	-------

<b>Total Expenditures/Appropriations</b>	<b>98,095</b>	<b>90,066</b>	<b>86,019</b>	<b>96,269</b>
--	---------------	---------------	---------------	---------------

<b>Net Cost</b>	<b>(2,912)</b>	<b>4,878</b>	<b>4,630</b>	<b>16,880</b>
-----------------	----------------	--------------	--------------	---------------

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	490	311	306	306	
<b>STATE AID</b>					
54-60 HOPTR	208	204	191	191	
<b>OTHER CURRENT SERVICES</b>					
69-21 Cemetery Non Tax	3,800	3,600	5,050	5,050	
69-22 Cemetery Taxable	1,647	0	1,600	1,600	
<b>OTHER</b>					
79-90 Miscellaneous	15,000	0	0	0	
<b>SALES</b>					
79-50 Revenue Applic Prior Year	750	801	0	0	
<b>OPERATING TRANSFERS</b>					
81-22 In	300	0	1,000	1,000	
<b>Total Revenue</b>	<b>38,925</b>	<b>20,496</b>	<b>24,317</b>	<b>24,317</b>	
<b>SERVICES AND SUPPLIES</b>					
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	
<b>OTHER CHARGES</b>					
48-00 Taxes & Assessments	225	38	120	120	
<b>CAPITAL ASSETS</b>					
61-60 Current	25,150	5,274	0	0	

Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery		
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

**APPROP FOR CONTINGENCIES**

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

County Budget Act  
 January 2010 Edition, revision #1

Fund 331		Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation			
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	
<b>PROPERTY TAXES</b>					
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	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	728	490	1,000	1,000	
<b>STATE AID</b>					
54-60 HOPTR	271	262	263	263	
<b>OTHER FEDERAL</b>					
55-56 ARRA - Sub Recipient	449	0	0	0	
<b>OTHER FEDERAL</b>					
56-01 Other	82,000	0	0	0	
<b>OTHER GOVERNMENT AGENCIES</b>					
56-30 Other	29,091	31,441	31,500	31,500	
<b>OTHER</b>					
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	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	499	0	0	0	
<b>Total Revenue</b>	<b>137,736</b>	<b>64,673</b>	<b>64,849</b>	<b>64,849</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	



County Budget Act  
January 2010 Edition, revision #1

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**

County Budget Act  
January 2010 Edition, revision #1

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
	<b>Total Revenue</b>	<b>162</b>	<b>118</b>	<b>0</b>	<b>0</b>
	<b>Net Cost</b>	<b>(162)</b>	<b>(118)</b>	<b>0</b>	<b>0</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

County Budget Act  
January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>PERMITS</b>					
21-60 Other	10,340	9,498	9,000	9,000	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	38,689	29,734	18,000	18,000	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	10,506	6,899	7,000	7,000	
<b>STATE AID</b>					
54-60 HOPTR	13,044	12,759	12,000	12,000	
<b>OTHER GOVERNMENT AGENCIES</b>					
56-30 Other	134,116	254,805	120,641	340,200	
<b>PUBLIC PROTECTION</b>					
68-60 Institutional Care & Svcs	990,228	1,042,502	1,067,057	1,067,057	
<b>OTHER CURRENT SERVICES</b>					
69-29 Fire Protection	711,009	707,003	650,000	650,000	
<b>OTHER</b>					
79-90 Miscellaneous	44,870	106,015	40,000	40,000	
79-91 Cancelled Checks	504	2,348	0	0	
<b>SALES</b>					
79-60 Sale of Fixed Assets	5,250	0	15,000	15,000	
<b>OPERATING TRANSFERS</b>					
81-22 In	20,000	36,000	20,000	20,000	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	81,205	0	0	0	
<b>Total Revenue</b>	<b>3,102,160</b>	<b>3,197,446</b>	<b>2,895,745</b>	<b>3,115,304</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	

County Budget Act  
 January 2010 Edition, revision #1

Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection					
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**

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
-------	---------------	---	---	--------	--------

<b>Total Expenditures/Appropriations</b>		<b>3,170,300</b>	<b>3,155,899</b>	<b>3,753,776</b>	<b>4,126,205</b>
<b>Net Cost</b>		<b>68,140</b>	<b>(41,547)</b>	<b>858,031</b>	<b>1,010,901</b>

County Budget Act  
January 2010 Edition, revision #1

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
<b>PROPERTY TAXES</b>				
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
<b>PERMITS</b>				
21-60 Other	10,580	9,792	9,500	9,500
<b>FINES, FORFEIT, PENALTIES</b>				
31-82 Criminal Fines	2,720	0	0	0
<b>REVENUE FROM USE OF MONEY</b>				
42-01 Interest	447	1,149	0	0
<b>STATE AID</b>				
54-60 HOPTR	16,888	16,446	16,494	16,494
54-90 Other	271,242	488,964	250,000	305,000
<b>OTHER GOVERNMENT AGENCIES</b>				
56-30 Other	22,648	3,950	0	0
<b>CHARGES FOR SERVICES</b>				
66-10 Planning & Engineering	0	1,790	0	0
<b>PUBLIC PROTECTION</b>				
68-60 Institutional Care & Svcs	1,179,627	1,298,256	1,000,000	1,150,000
<b>OTHER CURRENT SERVICES</b>				
69-29 Fire Protection	180,854	179,792	175,000	175,000
<b>OTHER</b>				
79-90 Miscellaneous	15,654	56,484	10,000	10,000
79-91 Cancelled Checks	0	15	0	0
<b>SALES</b>				
79-60 Sale of Fixed Assets	576	12,283	0	0
<b>OPERATING TRANSFERS</b>				
81-22 In	49,013	0	40,000	40,000
<b>Total Revenue</b>	<b>3,009,359</b>	<b>3,333,701</b>	<b>2,826,812</b>	<b>3,031,812</b>
<b>SALARIES &amp; EMP BENEFITS</b>				
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
-------	---------------	---	---	---	--------

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

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>PERMITS</b>					
21-60 Other	8,441	7,416	7,400	7,400	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	24	0	0	0	
<b>RENTS &amp; CONCESSIONS</b>					
42-10 Rents & Concessions	2,520	2,520	2,500	2,500	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	2,809	3,040	2,500	2,500	
<b>STATE AID</b>					
54-60 HOPTR	10,721	10,367	10,000	10,000	
<b>OTHER GOVERNMENT AGENCIES</b>					
56-30 Other	73,763	31,763	0	0	
<b>PUBLIC PROTECTION</b>					
68-60 Institutional Care & Svcs	1,191,952	1,383,241	1,000,000	844,258	
<b>OTHER CURRENT SERVICES</b>					
69-29 Fire Protection	221,554	224,187	214,000	214,000	
<b>OTHER</b>					
79-90 Miscellaneous	2,144	26,182	0	0	
79-91 Cancelled Checks	57	27	0	0	
<b>OPERATING TRANSFERS</b>					
81-22 In	97,443	60,148	40,000	40,000	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	47,537	0	0	0	
<b>Total Revenue</b>	<b>2,416,031</b>	<b>2,491,979</b>	<b>2,016,050</b>	<b>1,859,808</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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

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

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
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	
<b>PERMITS</b>					
21-60 Other	9,522	9,294	9,200	9,200	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	208	60	500	500	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	8,910	5,573	8,500	6,500	
<b>STATE AID</b>					
54-60 HOPTR	11,682	11,344	11,676	11,300	
<b>OTHER GOVERNMENT AGENCIES</b>					
56-30 Other	0	39,660	1,000	68,000	
<b>CHARGES FOR SERVICES</b>					
66-30 Agricultural Services	36,588	20,791	10,000	10,000	
<b>PUBLIC PROTECTION</b>					
68-60 Institutional Care & Svcs	586,414	631,744	675,000	755,000	
<b>OTHER CURRENT SERVICES</b>					
69-20 Other	60,504	39,659	20,000	20,000	
69-29 Fire Protection	656,632	639,800	652,000	640,000	
<b>OTHER</b>					
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	
<b>SALES</b>					
79-60 Sale of Fixed Assets	0	2,000	0	0	
<b>OPERATING TRANSFERS</b>					
81-22 In	34,012	42,730	40,000	40,000	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	3,664	0	0	0	
<b>Total Revenue</b>	<b>2,357,036</b>	<b>2,414,309</b>	<b>2,180,199</b>	<b>2,389,372</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	

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	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	
<b>OTHER CHARGES</b>					
42-10 Notes & Loans	47,091	25,598	49,900	49,900	
46-20 Judgements	200,800	0	0	0	
<b>CAPITAL ASSETS</b>					
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	
<b>Total Expenditures/Appropriations</b>	<b>2,524,200</b>	<b>2,618,088</b>	<b>2,814,240</b>	<b>2,924,240</b>	
<b>Net Cost</b>	<b>167,164</b>	<b>203,779</b>	<b>634,041</b>	<b>534,868</b>	

County Budget Act  
 January 2010 Edition, revision #1

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 <input checked="" type="checkbox"/>		
1	2	3	4	5
<b>PROPERTY TAXES</b>				
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
<b>PERMITS</b>				
21-60 Other	10,988	9,253	9,200	9,200
<b>REVENUE FROM USE OF MONEY</b>				
42-01 Interest	7,072	6,376	8,000	6,000
<b>STATE AID</b>				
54-60 HOPTR	15,758	15,138	16,000	15,000
54-90 Other	241,666	119,501	35,000	35,000
<b>OTHER GOVERNMENT AGENCIES</b>				
56-30 Other	315,551	232,982	561,245	366,107
<b>PUBLIC PROTECTION</b>				
68-60 Institutional Care & Svcs	454,033	370,229	361,251	400,000
<b>OTHER CURRENT SERVICES</b>				
69-20 Other	97,556	104,732	91,000	91,000
69-29 Fire Protection	428,188	428,655	411,700	411,700
<b>OTHER</b>				
79-90 Miscellaneous	19,343	33,420	10,300	7,325
79-91 Cancelled Checks	9,586	0	0	0
<b>SALES</b>				
79-50 Revenue Applic Prior Year	90,192	131,831	8,000	8,000
79-70 Other Sales-Miscellaneous	5,035	0	0	0
<b>OPERATING TRANSFERS</b>				
81-22 In	156,272	41,852	25,353	47,353
<b>LONG-TERM NOTES</b>				
82-01 Capital Assets	0	195,995	0	0
<b>Total Revenue</b>	<b>3,167,451</b>	<b>2,888,422</b>	<b>2,790,549</b>	<b>2,598,485</b>
<b>SALARIES &amp; EMP BENEFITS</b>				
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
<b>SERVICES AND SUPPLIES</b>				
11-00 Clothing & Personal Suppl	46,729	5,612	9,000	17,000

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

<b>Total Expenditures/Appropriations</b>		<b>3,113,873</b>	<b>2,748,755</b>	<b>2,940,549</b>	<b>2,992,823</b>
<b>Net Cost</b>		<b>(53,578)</b>	<b>(139,667)</b>	<b>150,000</b>	<b>394,338</b>

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
10-10 Current Secured	(64)	(55)	0	0	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	369	471	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	51	32	0	0	
<b>OTHER CURRENT SERVICES</b>					
69-29 Fire Protection	17,286	17,724	18,168	18,240	
<b>OTHER</b>					
79-91 Cancelled Checks	30	0	0	0	
<b>Total Revenue</b>	<b>17,672</b>	<b>18,172</b>	<b>18,168</b>	<b>18,240</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	
<b>Total Expenditures/Appropriations</b>	<b>18,588</b>	<b>13,951</b>	<b>18,168</b>	<b>28,128</b>	
<b>Net Cost</b>	<b>916</b>	<b>(4,221)</b>	<b>0</b>	<b>9,888</b>	

THIS PAGE WAS INTENTIONALLY LEFT BLANK

County Budget Act  
January 2010 Edition, revision #1

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
<b>OTHER TAXES</b>				
10-70 Timber Yield	11	103	30	100
<b>PROPERTY TAXES</b>				
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
<b>FINES, FORFEIT, PENALTIES</b>				
31-95 Penalties & Cost on Delq	44	11	1,000	1,000
<b>REVENUE FROM USE OF MONEY</b>				
42-01 Interest	12,958	11,339	12,000	12,000
<b>STATE AID</b>				
54-60 HOPTR	15,878	15,421	15,492	15,492
<b>CHARGES FOR SERVICES</b>				
66-40 Assess & Tax Collection	484,368	485,895	485,000	485,000
<b>OTHER</b>				
79-90 Miscellaneous	38	2,420	0	0
79-91 Cancelled Checks	8,873	1,526	0	0
<b>SALES</b>				
79-60 Sale of Fixed Assets	2,751	0	0	0
<b>RESIDUAL EQUITY TRANSFERS</b>				
81-31 Residual Equity Transfer	27,416	0	26,000	26,000
<b>OTHER</b>				
90-01 Miscellaneous	84	170	0	0
<b>Total Revenue</b>	<b>1,705,042</b>	<b>1,677,479</b>	<b>1,700,254</b>	<b>1,699,824</b>
<b>SALARIES &amp; EMP BENEFITS</b>				
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
<b>SERVICES AND SUPPLIES</b>				
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



County Budget Act  
January 2010 Edition, revision #1

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
<b>SERVICES AND SUPPLIES</b>					
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
<b>OTHER CHARGES</b>					
48-00	Taxes & Assessments	837	1,195	1,600	1,600
<b>CAPITAL ASSETS</b>					
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
<b>APPROP FOR CONTINGENCIES</b>					
90-91	Contingencies	0	0	50,000	50,000
<b>Total Expenditures/Appropriations</b>		<b>1,308,991</b>	<b>1,406,403</b>	<b>2,544,500</b>	<b>2,555,000</b>
<b>Net Cost</b>		<b>(396,051)</b>	<b>(271,076)</b>	<b>844,246</b>	<b>855,176</b>

County Budget Act  
 January 2010 Edition, revision #1

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	2014-15 Recommended	2014-15 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
<b>PROPERTY TAXES</b>					
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	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	136	48	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	6,397	5,078	4,487	5,054	
<b>STATE AID</b>					
54-60 HOPTR	934	898	933	597	
<b>CHARGES FOR SERVICES</b>					
66-50 Auditing & Accounting	359	460	408	440	
<b>OTHER CURRENT SERVICES</b>					
69-20 Other	19	12	0	0	
<b>WATER</b>					
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	
<b>OTHER</b>					
79-90 Miscellaneous	29,969	1,471	0	0	
79-92 Insurance Rebate	4,931	45	0	0	
<b>SALES</b>					
79-50 Revenue Applic Prior Year	15,083	12,124	14,548	14,353	
<b>Total Revenue</b>	<b>921,152</b>	<b>924,929</b>	<b>870,541</b>	<b>863,841</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	

County Budget Act  
 January 2010 Edition, revision #1

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
	<b>Total Expenditures/Appropriations</b>	<b>845,166</b>	<b>783,784</b>	<b>1,144,302</b>	<b>1,211,705</b>
	<b>Net Cost</b>	<b>(75,986)</b>	<b>(141,145)</b>	<b>273,761</b>	<b>347,864</b>

County Budget Act  
 January 2010 Edition, revision #1

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	
<b>PROPERTY TAXES</b>					
10-10 Current Secured	(458)	(553)	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	1,788	1,513	0	0	
<b>WATER</b>					
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	
<b>OTHER</b>					
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	
<b>Total Revenue</b>	<b>423,546</b>	<b>397,683</b>	<b>513,000</b>	<b>513,000</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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	

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	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
-------	---------------	---	---	--------	--------

<b>Total Expenditures/Appropriations</b>		<b>390,603</b>	<b>363,979</b>	<b>502,700</b>	<b>502,700</b>
--	--	----------------	----------------	----------------	----------------

<b>Net Cost</b>		<b>(32,943)</b>	<b>(33,704)</b>	<b>(10,300)</b>	<b>(10,300)</b>
-----------------	--	-----------------	-----------------	-----------------	-----------------

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	2014-15 Recommended	2014-15 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
<b>PROPERTY TAXES</b>					
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	
<b>FINES, FORFEIT, PENALTIES</b>					
31-95 Penalties & Cost on Delq	2	1	0	0	
<b>REVENUE FROM USE OF MONEY</b>					
42-01 Interest	1,423	1,182	1,000	1,000	
<b>STATE AID</b>					
54-60 HOPTR	53	51	25	25	
<b>WATER</b>					
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	
<b>OTHER</b>					
79-90 Miscellaneous	37	0	0	0	
79-91 Cancelled Checks	326	0	0	0	
<b>RESIDUAL EQUITY TRANSFERS</b>					
81-31 Residual Equity Transfer	28	0	0	0	
<b>Total Revenue</b>	<b>179,417</b>	<b>206,613</b>	<b>152,910</b>	<b>152,910</b>	
<b>SALARIES &amp; EMP BENEFITS</b>					
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	
<b>SERVICES AND SUPPLIES</b>					
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
<b>SERVICES AND SUPPLIES</b>					
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
<b>OTHER CHARGES</b>					
48-00 Taxes & Assessments	65	66		100	100
<b>CAPITAL ASSETS</b>					
61-69 Prior	0	0		500	500
62-71 Office	287	0		0	0
<b>APPROP FOR CONTINGENCIES</b>					
90-91 Contingencies	0	0		3,331	3,331
<b>Total Expenditures/Appropriations</b>	<b>152,964</b>	<b>163,752</b>		<b>158,980</b>	<b>173,575</b>
<b>Net Cost</b>	<b>(26,453)</b>	<b>(42,861)</b>		<b>6,070</b>	<b>20,665</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK



**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
<b>Hartley</b>				
Sprinkler System/Rd Upgrade/Lawn	-	10,000	-	\$ 10,000
Lawn Mower	-	-	2,000	\$ 2,000
<b>Total Capital Assets - Hartley</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 2,000</b>	<b>\$ 12,000</b>
<b>Lower Lake</b>				
Road Improvements	-	41,500	-	\$ 41,500
<b>Total Capital Assets - Lower Lake</b>	<b>\$ -</b>	<b>\$ 41,500</b>	<b>\$ -</b>	<b>\$ 41,500</b>
<b>Middletown</b>				
Annex Callayomi Water Dist	-	30,000	-	\$ 30,000
Benches & Improvements	-	20,000	-	\$ 20,000
<b>Total Capital Assets - Middletown</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Upper Lake</b>				
Other Equipment	-	-	3,500	\$ 3,500
<b>Total Capital Assets - Upper Lake</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>

**Waterworks Districts**

	Land	Buildings & Improvements	Equipment	2014-15 Adopted by the Governing Board
<b>County Waterworks #1 Lower Lake</b>				
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
<b>Total Capital Assets - LL Waer</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 110,000</b>	<b>\$ 270,000</b>
<b>Callayomi County Water</b>				
Fire Hydrants, SCADA System	-	24,000	-	\$ 24,000
Meter Reading Connect System	-	-	7,500	\$ 7,500
New Utility Truck	-	-	15,000	\$ 15,000
<b>Total Capital Assets - Callayomi</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 22,500</b>	<b>\$ 46,500</b>
<b>Upper Lake County Water</b>				
Building Improvements - Prior	-	500	-	\$ 500
<b>Total Capital Assets - UL Water</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>

**Pest Control**

	Land	Buildings & Improvements	Equipment	2014-15 Adopted by the Governing Board
<b>Lake County Vector Control</b>				
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
<b>Total Capital Assets - Vector Cntrl</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 94,000</b>	<b>\$ 994,000</b>

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

Capital Asset Detail

Fire Protection Districts

	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
<b>Total Capital Assets - Lake Co Fire</b>	<b>\$ -</b>	<b>\$ 185,000</b>	<b>\$ 173,858</b>	<b>\$ 358,858</b>
Kelseyville Fire				
New Chassis-Ambulance	-	-	140,000	\$ 140,000
Fire Hose	-	-	5,000	\$ 5,000
<b>Total Capital Assets - KVille Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
Lakeport Fire				
Dodge Truck	-	-	30,000	\$ 30,000
PPE's, Gurneys	-	-	29,500	\$ 29,500
<b>Total Capital Assets - Lkpt Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,500</b>	<b>\$ 59,500</b>
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
<b>Total Capital Assets - Nrthshr Fire</b>	<b>\$ -</b>	<b>\$ 21,800</b>	<b>\$ 46,000</b>	<b>\$ 67,800</b>
South Lake County Fire				
E6221 Pump Replacement	-	-	18,000	\$ 18,000
E6011 Repairs	-	-	4,000	\$ 4,000
Extrication Equip	-	-	4,500	\$ 4,500
<b>Total Capital Assets - So Lake Co F</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**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\*\*